

State of California



Counties Annual Report

Fiscal Year 2002-03

Steve Westly
California State Controller



STEVE WESTLY
California State Controller

May 25, 2005

**To the Citizens, Governor, and Members
of the Legislature of the State of California:**

I am pleased to submit the *Counties Annual Report* for the fiscal year ended June 30, 2003. This 93rd edition is published to assist public officials responsible for county management and planning, and to inform all those interested in the fiscal functions of county government.

Although my staff has made a considerable effort to review the presented information for accuracy, it should be noted that the data are compiled from unaudited county reports submitted to the State Controller's Office. The revenue account titles and the classification of expenditures by functions and activities used in this report are in accordance with *Accounting Standards and Procedures for Counties of California*, as prescribed in Government Code Section 30200.

Following are highlights of the financial activities of California's counties (excluding the City and County of San Francisco) for the fiscal year ended June 30, 2003:

- Total revenues increased from \$44.1 billion in the 2001-02 fiscal year to \$45.9 billion in the 2002-03 fiscal year, an increase of 4.18%. State government, the largest revenue source, increased by 1.94%, from \$15.4 billion to \$15.7 billion.
- Total expenditures increased from \$42.3 billion in the 2001-02 fiscal year to \$44.0 billion in the 2002-03 fiscal year, an increase of 4.04%. Public assistance, the largest expenditure, increased by 2.75%, from \$12.3 billion to \$12.7 billion.
- Of the 57 counties, 70% reported enough revenues to cover or exceed expenditures in the 2002-03 fiscal year, leaving the remaining 30% with expenditures in excess of revenues. This is a decrease from the 2001-02 fiscal year, when 77% of the counties reported enough revenues to cover or exceed expenditures.
- Total outstanding long-term financial obligations increased from \$21.1 billion in the 2001-02 fiscal year to \$22.4 billion in the 2002-03 fiscal year, an increase of 5.94%, mainly due to an increase in the issuance of pension obligation bonds. Although there was an increase in the issuance of long-term financial obligations, total debt service expenditures decreased by 4.70%.

I wish to join the staff of the Division of Accounting and Reporting in thanking the county officials whose cooperation and hard work made this report possible.

Sincerely,

Original Signed By:

STEVE WESTLY
California State Controller

Contents

INTRODUCTION	iii
County Revenues, Other Financing Sources, and Enterprise Revenues	iv
County Expenditures, Other Financing Uses, and Enterprise Expenses	xii
Long-Term Financial Obligations	xvii
County Assessed Valuation	xx
Appropriations Limits.....	xxi

FINANCIAL SECTION

Table 1.	Summary of County Statistics for the Fiscal Year Ended June 30, 2003.....	1
Table 2.	Summary of Assessed Valuation for Counties for the Fiscal Year Ended June 30, 2004.....	2
Table 3.	Summary of Property Taxes Allocated and Voter Approved Taxes Levied for the Fiscal Year Ended June 30, 2004.....	3
Table 4.	Summary of County Revenues for the Fiscal Year Ended June 30, 2003.....	4
Table 5.	Summary of County Expenditures by Function and Activity for the Fiscal Year Ended June 30, 2003	6
Table 6.	Detailed Statements by County of County Revenues, County Expenditures and Appropriation Limits, Long-Term Debt, and Enterprise/Activity Revenues and Expenses for the Fiscal Year Ended June 30, 2003	14

SUPPLEMENTAL INFORMATION

Appendix A:	Revenue Sources and Expenditure Functions of the City and County of San Francisco for the Fiscal Year Ended June 30, 2003	253
Appendix B:	Percentage of Local Sales Tax Collected Within Cities Allocated to Counties as of July 1, 2003	259
Appendix C:	Definitions	261
State Controller's Office	Publication List	265
Acknowledgements.....		266

Introduction

Fifty-seven county governments (excluding the City and County of San Francisco) reported revenues of \$45.9 billion for fiscal year 2002-03, a 4.18% increase from the prior year. This total includes county revenues, other financing sources, and enterprise/activity revenues.

The five largest revenue sources by dollar amount and percentage of total county revenues were: state government, \$15.7 billion (34.28%); federal government, \$8.6 billion (18.71%); enterprise revenues, \$5.7 billion (12.38%); property taxes, \$4.9 billion (10.69%); and charges for current services, \$4.5 billion (9.71%). These percentages are based on statewide total county revenues, other financing sources, and enterprise/activity revenues.

County expenditures totaled \$44.0 billion, a 4.04% increase from the prior year. The four largest expenditures by dollar amount and percentage of total county expenditures were: public assistance, \$12.7 billion (28.74%); public protection, \$11.2 billion (25.46%); health and sanitation, \$6.9 billion (15.77%); and enterprise expenses, \$5.9 billion (13.30%). These percentages are based on statewide total county expenditures, other financing uses, and enterprise/activity expenses.

As of June 30, 2003, California's population (excluding the City and County of San Francisco) was estimated at 34.8 million people. The three most populous counties—Los Angeles, San Diego, and Orange—represented approximately 45.75% of the population, and they received 42.69% of the statewide total county revenues. Their respective percentages of population and statewide total county revenues were: Los Angeles County, 28.68% and 28.73%; San Diego County, 8.51% and 8.02%; and Orange County, 8.56% and 5.94%. These percentages are based on statewide total county revenues and other financing sources.

The three most populous counties accounted for 42.44% of the statewide total county expenditures, as follows: Los Angeles County, 29.05%; San Diego County, 7.00%; and Orange County, 6.39%. These percentages are based on statewide total county expenditures and other financing uses.

The State's 57 counties reported long-term financial obligations totaling \$22.4 billion, a 5.94% increase from the prior year. This includes general obligation bonds, pension obligation bonds, revenue bonds, certificates of participation, improvement district bonds, special assessment act bonds, lease-purchase obligations, state and federal construction loans, and other long-term debt.

The City and County of San Francisco, by reason of its combined functions as both a city and a county, is included in this publication's county totals only for area in square miles, the 2000 federal census, estimated population (see Table 1), assessed valuation (see Table 2), and property taxes (see Table 3). San Francisco is not included in Tables 4 through 6 or the Introduction figures of this publication. San Francisco's revenues and expenditures are contained in Appendix A of this publication. Its financial transactions are included in the *Cities Annual Report*, also published by the California State Controller's Office.

County Revenues, Other Financing Sources, and Enterprise Revenues

Total revenues for the 2002-03 fiscal year were \$45.9 billion, an increase of \$1.8 billion (4.18%) from the prior year. County revenues (including other financing sources) of \$40.2 billion accounted for 87.62% of the total, with the remaining \$5.7 billion coming from enterprises/activities such as airports, hospitals, refuse, transportation, and other enterprises. Airports, hospital, and refuse may be reported as non-enterprise activities and are included in the enterprise/activity totals. See Figures 1 and 2 for a 10-year comparison.

Figure 1

County Revenues, Other Financing Sources, and Enterprise/Activity Revenues Ten-Year Comparison

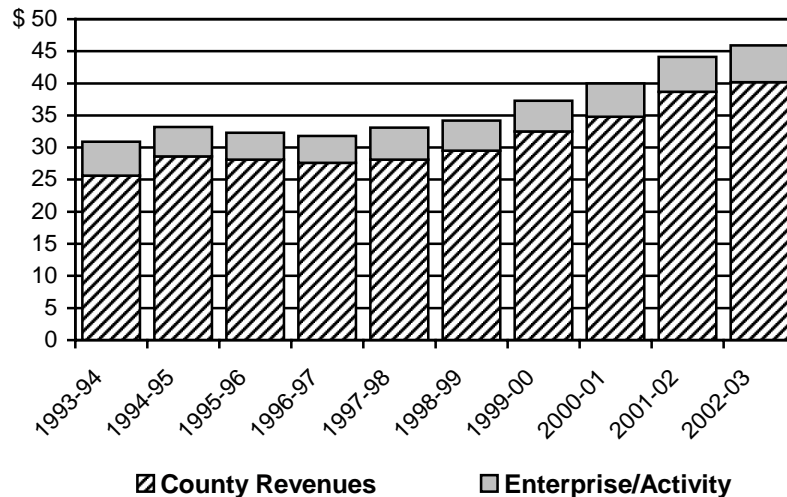
(Excluding Transfers In)
(Amounts in thousands)

Year	County Revenues	Enterprise/ Activity	Total	Percentage Increase (Decrease) From Prior Year	Per Capita
1993-94	\$ 25,592,979	\$ 5,300,725	\$ 30,893,704	7.35 %	\$ 989.75
1994-95	28,648,858	4,586,177	33,235,035	7.58	1,052.09
1995-96	28,139,345	4,231,944	32,371,289	(2.60)	1,020.41
1996-97	27,642,479	4,205,327	31,847,806	(1.62)	996.74
1997-98	28,057,353	4,965,774	33,023,127	3.69	1,016.67
1998-99	29,530,818	4,672,521	34,203,339	3.57	1,036.40
1999-00	32,449,237	4,834,064	37,283,301	9.00	1,111.25
2000-01	34,793,479	5,205,339	39,998,818	7.28	1,175.59
2001-02	38,694,307	5,400,379	44,094,686	10.24	1,287.68
2002-03	40,249,028	5,687,057	45,936,085	4.18	1,320.03

Figure 2

County Revenues, Other Financing Sources, and Enterprise/Activity Revenues Ten-Year Trend by Fiscal Year

(Excluding Transfers In)
(Amounts in billions)



County Revenues by Source and Other Financing Sources

In the 2002-03 fiscal year, county revenues (including other financing sources) of \$40.2 billion represented an increase of \$1.6 billion (4.02%) from the prior year. The combined property tax, sales and use tax, and other local taxes provided 15.28% of the total county revenues. The principal source of revenue was the state government, at 39.12%. The federal government was also a major contributor, at 21.35%.

Figure 3 presents further detail on county revenues by source and other financing sources. Figure 4 illustrates the major revenues by source. Figure 5 presents a 10-year comparison of county revenues by source and other financing sources. See Appendix C for definitions of various types of county revenue.

Figure 3

County Revenues by Source and Other Financing Sources

(Excluding Transfers In)

(Amounts in thousands)

Revenues	2001-02	Percent of Total	2002-03	Percent of Total	Percentage Increase (Decrease) From Prior Year
Taxes					
Property	\$ 4,587,927	11.86 %	\$ 4,908,687	12.20 %	6.99 %
Sales and Use	477,912	1.23	488,306	1.21	2.17
Other	704,565	1.82	753,738	1.87	6.98
Total Taxes	5,770,404	14.91	6,150,731	15.28	6.59
Special Benefit Assessments.....	19,713	0.05	21,045	0.05	6.76
Licenses, Permits, and Franchises	402,275	1.04	424,750	1.06	5.59
Fines, Forfeitures, and Penalties	827,881	2.14	829,559	2.06	0.20
Use of Money and Property	706,478	1.83	529,061	1.31	(25.11)
Intergovernmental Revenues					
State Agencies.....	15,447,536	39.92	15,746,978	39.12	1.94
Federal Agencies.....	8,652,658	22.36	8,592,627	21.35	(0.69)
Other Agencies	482,798	1.25	474,682	1.18	(1.68)
Total Intergovernmental Revenues.....	24,582,992	63.53	24,814,287	61.65	0.94
Charges for Current Services	4,250,418	10.99	4,458,718	11.08	4.90
Miscellaneous Revenue	1,707,887	4.41	1,386,217	3.45	(18.83)
Other Financing Sources	426,259	1.10	1,634,660 ¹	4.06	283.49
Total.....	\$ 38,694,307	100.00 %	\$ 40,249,028	100.00 %	4.02

¹ The increase in Other Financing Sources is mainly due to the counties of Contra Costa, Kern, San Diego, Santa Clara, and Solano reporting increases in proceeds from the sale of bonds and other long-term debt.

Figure 4

County Revenues by Source and Other Financing Sources
(Excluding Transfers In)

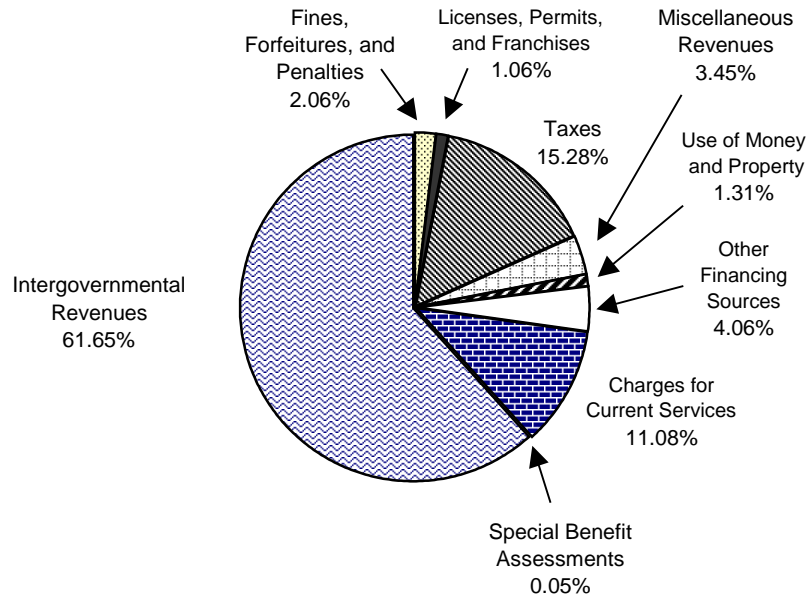
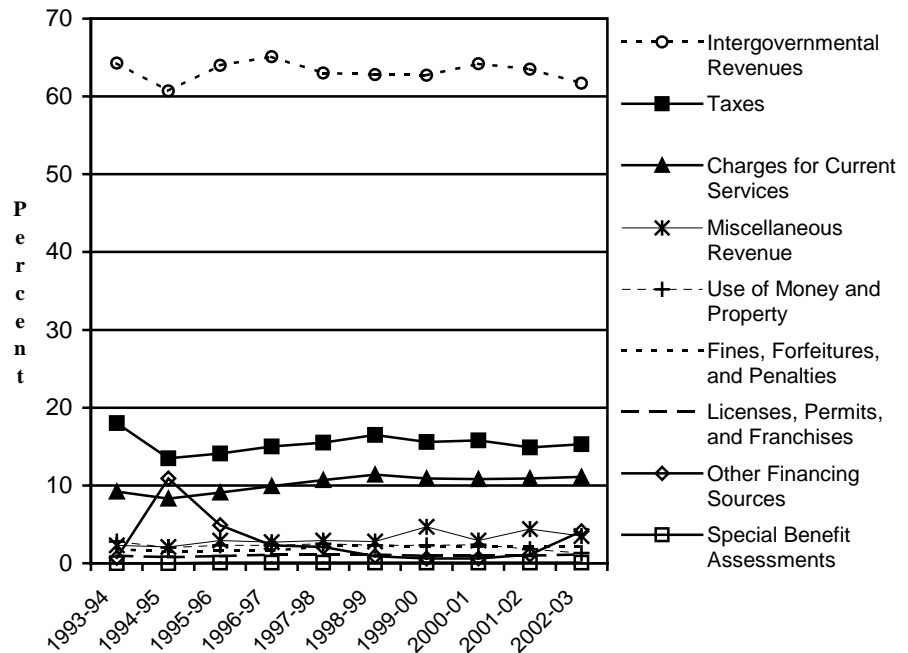


Figure 5

County Revenues and Other Financing Sources as a Percentage of Total Ten-Year Trend by Fiscal Year
(Excluding Transfers In)



Local Taxes – Property

The major portion of local taxes for county general purposes comes from property taxes. In the 2002-03 fiscal year, property taxes generated \$4.9 billion, an increase of \$320.8 million (6.99%) from the prior year.

Under Proposition 13 limitations, counties have the authority to levy an ad valorem property tax rate of just 1%. In addition to the property tax rate of 1%, the county may levy an ad valorem voter-approved debt tax, if approved prior to July 1, 1978, or after July 1, 1986. The 1% countywide tax rate is levied on the full assessed value of property; revenues it generates are allocated to cities, community redevelopment agencies, school districts, special districts, and county operations.

During the 2002-03 fiscal year, property taxes generated \$4.8 billion from the 1% secured and unsecured tax rate; voter-approved debt provided \$85.6 million.

Fifty-seven counties levied supplemental property taxes. Supplemental countywide secured and unsecured taxes totaled \$156.2 million. The revenues generated by the supplemental tax roll for less than countywide secured and unsecured taxes totaled \$11.0 million. Supplemental voter-approved debt and prior-year secured and unsecured taxes totaled \$3.8 and \$34.6 million, respectively. See Figure 6 for a 10-year comparison.

Figure 6

Local Taxes – Property

Ten-Year Comparison

(Amounts in thousands)

Year	Total Property Tax ¹	Percentage Increase (Decrease) From Prior Year	As a Percentage of Total County Revenues ²
1993-94.....	\$ 3,942,608	(26.61) %	15.41 %
1994-95.....	3,214,837	(18.46)	11.22
1995-96.....	3,264,909	1.56	11.60
1996-97.....	3,356,961	2.82	12.14
1997-98.....	3,480,033	3.67	12.40
1998-99.....	3,666,926	5.37	12.42
1999-00.....	3,902,326	6.42	12.03
2000-01.....	4,252,508	8.97	12.22
2001-02.....	4,587,927	7.89	11.86
2002-03.....	4,908,687	6.99	12.20

¹ Legislation enacted in 1993 eliminated the special district augmentation fund and increased the amount of property tax revenues being shifted from local government to school districts, thus further reducing property tax revenues to counties.

² Total County Revenues includes other financing sources and excludes transfers in and enterprise/activity revenues.

Local Taxes – Sales and Use

County local sales and use tax ordinances produced revenues of \$533.1 million in the 2002-03 fiscal year, a decrease of \$4.8 million (0.90%) from the prior year. The revenue was derived from taxable sales in unincorporated areas, local transportation taxes, a quarter cent of the statewide sales tax from the Local Transportation Fund (LTF) for transit purposes, and in many instances, a percentage of sales tax revenue generated within a city when an agreement existed to share sales tax revenue between a city and its respective county (see Appendix B). See Figure 7 for a 10-year comparison.

Figure 7

Local Taxes – Sales and Use Ten-Year Comparison (Amounts in thousands)

Year	Sales and Use Taxes	Transit	Total	Percentage Increase (Decrease) From Prior Year
1993-94	\$ 310,719	\$ 35,088	\$ 345,807	(10.90) %
1994-95	312,807	36,095	348,902	0.90
1995-96	340,479	34,474 ²	374,953	7.47
1996-97	395,682 ¹	34,025	429,707	14.60
1997-98	391,900	35,807	427,707	(0.47)
1998-99	410,259	40,329	450,588	5.35
1999-00	454,561	44,445	499,006	10.75
2000-01	492,227	49,075	541,302	8.48
2001-02	477,912	60,005 ³	537,917	(0.63)
2002-03	488,306	44,762	533,068	(0.90)

- ¹ The increase in County Sales and Use Taxes was mainly due to a reclassification of \$38.0 million from the Orange County Transportation Authority to the County of Orange.
- ² This decrease in Transit revenues was mainly due to a decline of \$1.8 million in LTF, Sales and Use Tax revenues for Capital Acquisitions.
- ³ This increase in Transit revenues was mainly due to the counties of Los Angeles and San Diego reporting \$3.2 million and \$12.3 million, respectively, in LTF, Sales and Use Tax revenue for operating purposes.

Local Taxes – Other

In addition to property tax and sales and use tax monies, the counties received revenues totaling \$620.9 million from a variety of other taxes in the 2002-03 fiscal year, an increase of \$35.6 million (6.09%) from the prior year. The property transfer tax on the sale of real estate accounted for 37.74% of this total. Figure 8 presents a three-year comparison. Refer to Appendix C for definitions of other local tax revenues.

Figure 8

Local Taxes – Other

(Amounts in thousands)

Local Taxes	2000-01	2001-02	Percentage	2002-03	Percentage
			Increase (Decrease) From Prior Year		Increase (Decrease) From Prior Year
Property Transfer	\$ 182,201	\$ 197,739	8.53 %	\$ 234,321	18.50 %
Transient Lodging	103,433	97,788	(5.46)	96,117	(1.71)
Timber Yield	8,740	4,940 ²	(43.48)	4,296	(13.04)
Aircraft	15,644	19,110	22.16	20,173	5.56
Utility Users	80,642	80,446	(0.24)	76,823	(4.50)
Other	244,866 ¹	185,229 ¹	(24.35)	189,146 ¹	2.11
Total	\$ 635,526	\$ 585,252	(7.91)	\$ 620,876	6.09

¹ The variance in Other Taxes is mainly due to the voters of Santa Clara County approving a ½¢ local sales tax increase, referred to as Measure B, in April 1997. The county recognized all current-year and prior-year tax revenues in the 1998-99 fiscal year due to a pending lawsuit settled in 1998-99. The County of Santa Clara recognized Measure B revenue in the amount of \$307 million in the 1998-99 fiscal year, \$191.0 million in the 2000-01 fiscal year, \$140.0 million in the 2001-02 fiscal year, and \$132.3 million in the 2002-03 fiscal year.

² The decrease in Timber Yield is mainly due to the counties of Del Norte, Humboldt, Mendocino, Plumas, Shasta, Sierra, Siskiyou, Sonoma, and Tehama receiving less Timber Yield revenues.

Intergovernmental Revenue

County revenues derived from intergovernmental agencies during the 2002-03 fiscal year totaled \$24.8 billion (61.65%) of county revenues. This was an increase of \$231.3 million (0.94%) from the prior year. Subventions and allocations from the State accounted for \$15.7 billion (39.12%) of county revenues. Federal funds and funds from other agencies amounted to \$9.1 billion (22.53%) of county revenues.

For the most part, use of such funds was restricted to specific assistance programs, the majority of which required county participation. For example, \$5.4 billion in state funds and \$6.5 billion in federal funds were restricted to use in public assistance programs and administration.

Unrestricted revenue from intergovernmental agencies included \$70.2 million in homeowners' property tax relief, \$2.4 billion in motor vehicle in-lieu tax revenues, also known as state motor vehicle license fee revenues, and \$1.2 billion in realignment revenues due to legislation, also received from state motor vehicle license fees. The Health and Welfare Realignment Program established in 1991 transferred the financial responsibility for most of the mental health and public health programs, and some of the social service programs, from the State to local governments and provided realignment revenues. See Figures 9 and 10 for a 10-year comparison. See Table 6 for additional detail on intergovernmental revenue.

Figure 9

**Intergovernmental Agencies Revenue
Ten-Year Trend by Fiscal Year**
(Amounts in billions)

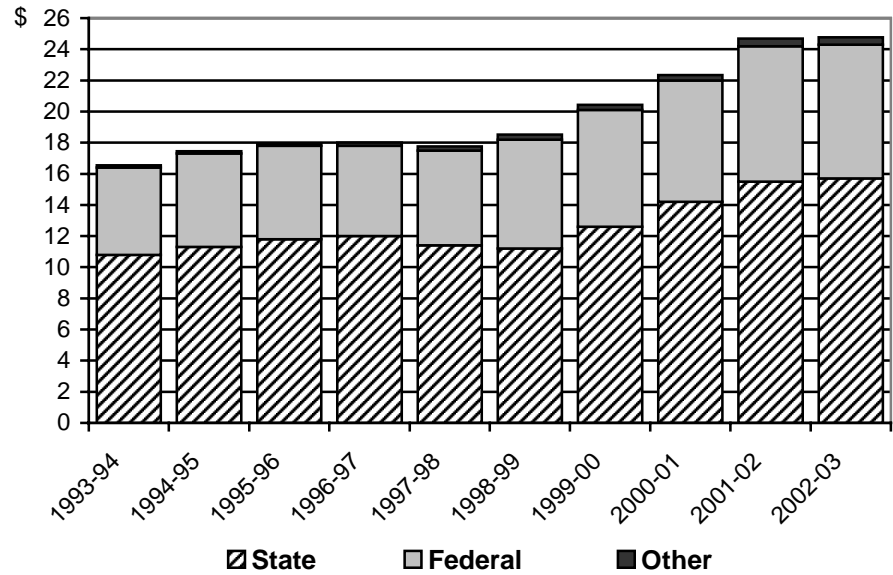


Figure 10

**Intergovernmental Agencies Revenue
Ten-Year Comparison**
(Amounts in thousands)

Year	State	Federal	Other	Total	Percentage Increase (Decrease) From Prior Year
1993-94.....	\$ 10,762,672	\$ 5,552,710	\$ 135,990	\$ 16,451,372	13.29 %
1994-95.....	11,271,439	5,977,113	150,120	17,398,672	5.76
1995-96.....	11,828,105	6,034,459	165,606	18,028,170	3.62
1996-97.....	11,965,748	5,816,691	210,386	17,992,825	(0.20)
1997-98.....	11,359,682	6,061,997	259,067	17,680,746	(1.73)
1998-99.....	11,234,338	6,988,408	320,925	18,543,671	4.88
1999-00.....	12,579,549	7,450,264	320,006	20,349,819	9.74
2000-01.....	14,155,076	7,827,475	349,413	22,331,964	9.74
2001-02.....	15,447,536	8,652,658	482,798	24,582,992	10.08
2002-03.....	15,746,978	8,592,627	474,682	24,814,287	0.94

County Enterprise/Activity Revenues

During the 2002-03 fiscal year, county enterprises/activities generated revenues totaling \$5.7 billion. This was an increase of \$286.7 million (5.31%) from the prior year. These enterprises/activities included airports, hospitals, refuse, transportation, and other enterprises. Airports, hospital, and refuse may be reported as non-enterprise activities and are included in the enterprise/activity totals. Table 6 presents details of these enterprise/activity revenues. See Figures 11 and 12 for a three-year comparison. Refer to Appendix C for the definition of enterprise/activity.

Figure 11

County Enterprise/Activity Revenues (Amounts in thousands)

Type of Enterprise/Activity	2000-01	2001-02	Percentage Increase (Decrease) From Prior Year	2002-03	Percentage Increase (Decrease) From Prior Year
Airports.....	\$ 229,318	\$ 257,091	12.11 %	\$ 284,331	10.60 %
Hospitals	4,356,313	4,515,131	3.65	4,785,784	5.99
Refuse.....	451,357	447,663	(0.82)	450,045	0.53
Transportation.....	76,499	87,608	14.52	70,892	(19.08)
Other	91,852	92,886	1.13	96,005	3.36
Total.....	\$ 5,205,339	\$ 5,400,379	3.75	\$ 5,687,057	5.31

Figure 12

Number of County Enterprises/Activities by Type

Type of Enterprise/Activity	2000-01 Number of Enterprises/ Activities ¹	2001-02 Number of Enterprises/ Activities ³	Percentage Increase (Decrease) From Prior Year	2002-03 Number of Enterprises/ Activities ⁴	Percentage Increase (Decrease) From Prior Year
Airports.....	46	46	— %	46	— %
Hospitals	19	19	—	20	5.26
Refuse.....	31	32	3.23	32	—
Transportation.....	33	33	—	32	(3.03)
Other	27 ²	25	(7.41)	25	—
Total.....	156	155	(0.64)	155	—

¹ As of the 2000-01 fiscal year, the Counties of Calaveras and Mono began reporting airport activities; the County of Merced began reporting an airport enterprise; the County of Calaveras began reporting a refuse activity; the County of Napa ceased reporting a transportation enterprise; the County of San Benito began reporting a transportation enterprise; the County of Tulare ceased reporting one other enterprise: lighting; the County of Madera began reporting one other enterprise: park; and the County of Solano began reporting one other enterprise: youth facility.

² As of the 2000-01 fiscal year, the County of Placer reported separately the following other enterprises: community clinic, café, flood control, managed care, and development; the County of Stanislaus reported separately the following other enterprises: criminal justice center, emergency dispatch, behavioral health, and managed care.

³ As of the 2001-02 fiscal year, the County of Contra Costa began reporting one other enterprise: sheriff training center; the County of Madera began reporting a refuse enterprise; the County of Placer ceased reporting one other enterprise: flood control; the County of Stanislaus began reporting one other enterprise: jail commissary; and it ceased reporting the following other enterprises: managed care, criminal justice center, and emergency dispatch.

⁴ As of the 2002-03 fiscal year, the County of Mono began reporting a hospital activity; the County of San Diego ceased reporting a transportation enterprise.

County Expenditures, Other Financing Uses, and Enterprise Expenses

Total expenditures for the 2002-03 fiscal year were \$44.0 billion, an increase of \$1.7 billion (4.04%) from the prior year. County expenditures (including other financing uses) of \$38.2 billion comprised 86.70% of the total. The remaining \$5.8 billion balance consisted of expenses from county enterprises/activities such as airports, hospitals, refuse, transportation, and others. Airports, hospital, and refuse operations may be reported as non-enterprise activities and are included in the enterprise/activity totals. See Figures 13 and 14 for a 10-year comparison.

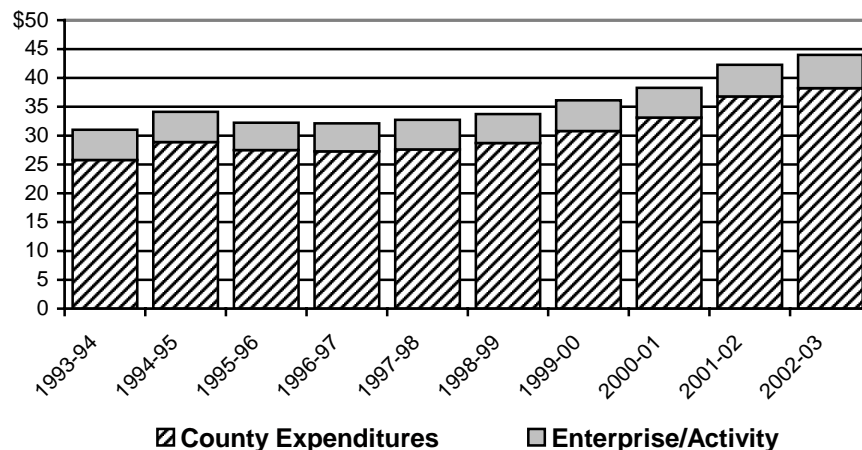
Figure 13

County Expenditures, Other Financing Uses, and Enterprise/Activity Expenses
Ten-Year Comparison
(Excluding Transfers Out)
(Amounts in thousands)

Year	County Expenditures	Enterprise/Activity	Total	Percentage Increase (Decrease)	Per Capita
				From Prior Year	
1993-94	\$ 25,784,547	\$ 5,233,740	\$ 31,018,287	6.12 %	\$ 993.74
1994-95	28,926,353	5,173,994	34,100,347	9.94	1,079.49
1995-96	27,515,990	4,670,426	32,186,416	(5.61)	1,014.58
1996-97	27,274,177	4,785,861	32,060,038	(0.39)	1,003.38
1997-98	27,623,565	5,108,825	32,732,390	2.10	1,007.72
1998-99	28,714,512	4,980,499	33,695,011	2.94	1,020.99
1999-00	30,830,653	5,277,379	36,108,032	7.16	1,076.22
2000-01	33,097,630	5,165,415	38,263,045	5.97	1,124.57
2001-02	36,811,979	5,511,565	42,323,544	10.61	1,235.96
2002-03	38,177,551	5,854,584	44,032,135	4.04	1,265.31

Figure 14

County Expenditures, Other Financing Uses, and Enterprise/Activity Expenses
Ten-Year Trend by Fiscal Year
(Excluding Transfers Out)
(Amounts in billions)



County Expenditures and Other Financing Uses (Excluding Enterprises)

County expenditures (including other financing uses) amounted to \$38.2 billion for the 2002-03 fiscal year (excluding enterprises), an increase of \$1.4 billion (3.71%) from the prior year. The principal areas of expenditure were public assistance, 33.14%, and public protection, 29.37%. Figure 15 presents comparative detail on county expenditures. Figure 16 illustrates the major expenditures by function. See Figure 17 for a 10-year comparison of county expenditures. Refer to Appendix C for definitions of county expenditures.

Figure 15

County Expenditures by Function and Other Financing Uses

(Excluding Transfers Out)

(Amounts in thousands)

Expenditures	2001-02	Percent of Total	2002-03	Percent of Total	Percentage Increase (Decrease) From Prior Year
Public Assistance.....	\$ 12,313,931	33.45 %	\$ 12,652,719	33.14 %	2.75 %
Public Protection.....	10,802,789	29.35	11,210,891	29.37	3.78
Health and Sanitation.....	6,691,915	18.18	6,941,875	18.18	3.74
General	3,555,931	9.66	3,655,156	9.58	2.79
Debt Service	1,323,389	3.59	1,261,221	3.30	(4.70)
Public Ways and Facilities	1,437,701	3.90	1,746,028	4.57	21.45
Education	344,702	0.94	361,445	0.95	4.86
Recreation and Cultural Services	341,621	0.93	348,216	0.91	1.93
Total.....	\$ 36,811,979	100.00 %	\$ 38,177,551	100.00 %	3.71

Figure 16

County Expenditures by Function and Other Financing Uses

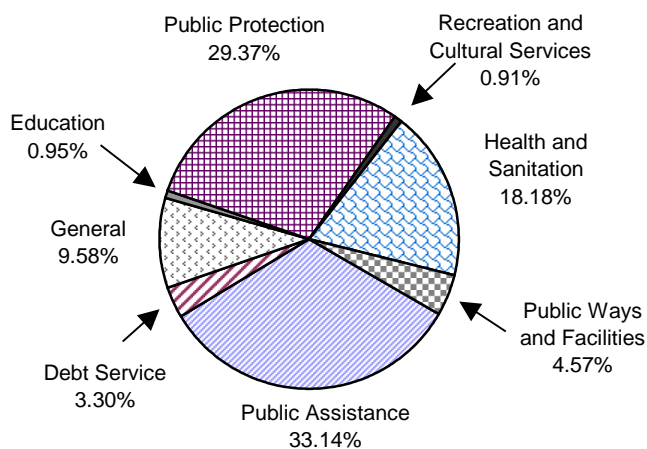
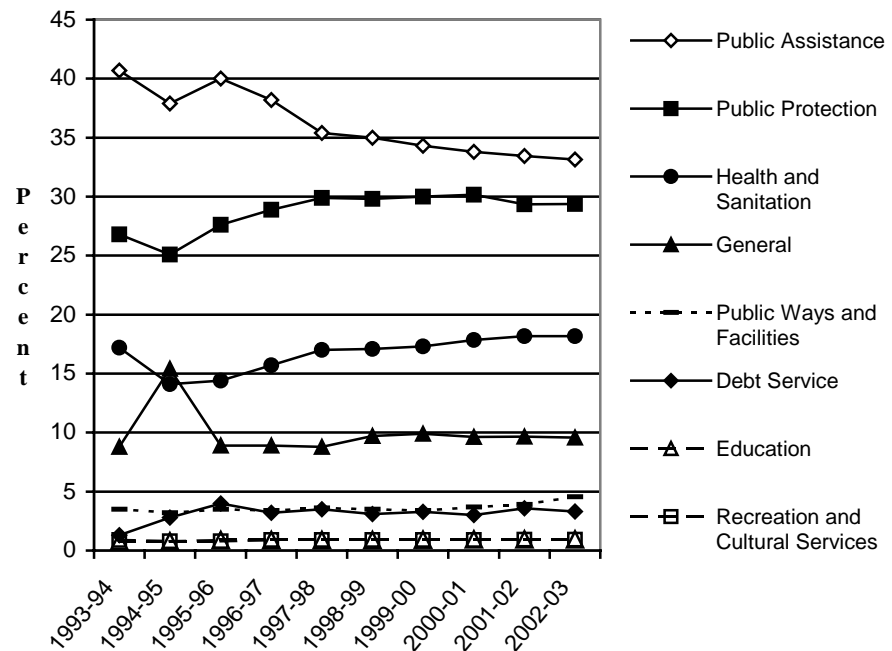


Figure 17

County Expenditures and Other Financing Uses as a Percentage of Total
Ten-Year Trend by Fiscal Year



Public Assistance

County expenditures for public assistance totaled \$12.7 billion in the 2002-03 fiscal year, an increase of \$338.8 million (2.75%) from the prior year. Figure 18 presents detail on public assistance expenditures, and Figure 19 presents a 10-year comparison.

Figure 18

Public Assistance
(Amounts in thousands)

Public Assistance	2000-01	2001-02	Percentage Increase (Decrease) From Prior Year	2002-03	Percentage Increase (Decrease) From Prior Year
Welfare.....	\$ 7,779,850	\$ 8,609,344	10.66 %	\$ 8,734,626	1.46 %
Social Services.....	2,281,266	2,432,781	6.64	2,653,057	9.05
General Relief	262,554	257,870	(1.78)	259,364	0.58
Other					
Care of Court Wards	47,910	66,826 ¹	39.48	62,882	(5.90)
Veterans Services	10,982	11,846	7.87	12,491	5.44
Other Assistance.....	803,694	935,264	16.37	930,299	(0.53)
Total Other	862,586	1,013,936	17.55	1,005,672	(0.82)
Total.....	\$ 11,186,256	\$ 12,313,931	10.08	\$ 12,652,719	2.75

¹ The increase is mainly due to the County of Los Angeles reporting approximately \$26.6 million in Care of Court Wards expenditures.

Figure 19
**Public Assistance
Ten-Year Comparison**
 (Amounts in thousands)

Year	Welfare	Social Services	General Relief	Other	Total	Per Capita
1993-94	\$ 8,340,682	\$ 1,266,808	\$ 449,674	\$ 432,285	\$ 10,489,449	\$ 336.05
1994-95	8,631,639	1,414,145	420,313	505,225	10,971,322	347.31
1995-96	8,533,809	1,475,750	426,999	560,114	10,996,672	346.64
1996-97	7,952,172	1,580,608	342,336	533,299	10,408,415	325.75
1997-98	7,173,414	1,694,920	338,818	575,681	9,782,833	301.18
1998-99	7,159,453	1,825,887	287,252	781,735	10,054,327	304.66
1999-00	7,465,167	1,973,293	279,685	861,224	10,579,369	315.32
2000-01	7,779,850	2,281,266	262,554	862,586	11,186,256	328.77
2001-02	8,609,344	2,432,781	257,870	1,013,936	12,313,931	359.60
2002-03	8,734,626	2,653,057	259,364	1,005,672	12,652,719	363.59

Public Protection

County expenditures for public protection totaled \$11.2 billion in the 2002-03 fiscal year. This was an increase of \$408.1 million (3.78%) from the prior year. See Figure 20 for detail on public protection expenditures and Figure 21 for a 10-year comparison.

Figure 20
Public Protection
 (Amounts in thousands)

Public Protection	2000-01	2001-02	Percentage Increase From Prior Year	2002-03	Percentage Increase (Decrease) From Prior Year
Judicial	\$ 3,150,944	\$ 3,422,601	8.62 %	\$ 3,568,584	4.27 %
Police Protection	2,723,256	2,939,664	7.95	3,069,223	4.41
Detention and Correction	2,949,747	3,205,930	8.68	3,279,724	2.30
Other					
Fire Protection	229,700	247,756	7.86	266,206	7.45
Flood Control and Soil and Water Conservation	17,073	17,794	4.22	16,903	(5.01)
Protective Inspection	235,618	260,922	10.74	262,455	0.59
Other Protection	671,668	708,122	5.43	747,796	5.60
Total Other	1,154,059	1,234,594	6.98	1,293,360	4.76
Total	\$ 9,978,006	\$ 10,802,789	8.27	\$ 11,210,891	3.78

Figure 21

**Public Protection
Ten-Year Comparison**
(Amounts in thousands)

Year	Judicial	Police Protection	Detention and Correction	Other	Total	Per Capita
1993-94	\$ 2,504,670	\$ 1,604,433	\$ 1,938,605	\$ 871,064	\$ 6,918,772	\$ 221.66
1994-95	2,665,201	1,679,852	2,047,065	857,903	7,250,021	229.51
1995-96	2,937,906	1,726,345	2,109,881	809,003	7,583,135	239.04
1996-97	3,030,090	1,773,234	2,192,902	872,268	7,868,494	246.26
1997-98	3,094,538	1,992,196	2,316,366	867,504	8,270,604	254.62
1998-99	2,893,348	2,199,148	2,508,762	952,162	8,553,420	259.18
1999-00	3,005,793	2,437,267	2,748,493	1,045,700	9,237,253	275.32
2000-01	3,150,944	2,723,256	2,949,747	1,154,059	9,978,006	293.26
2001-02	3,422,601	2,939,664	3,205,930	1,234,594	10,802,789	315.47
2002-03	3,568,584	3,069,223	3,279,724	1,293,360	11,210,891	322.16

**County
Enterprise/Activity
Expenses**

County enterprise/activity expenses totaled \$5.9 billion in the 2002-03 fiscal year. This was an increase of \$343.0 million (6.22%) from the prior year. These enterprises/activities include airports, hospitals, refuse, transportation, and other enterprises. Airports, hospital, and refuse may be reported as non-enterprise activities and are included in the enterprise/activity totals. Table 6 presents details of these enterprise expenses. See Figure 22 for a three-year comparison. See Figure 12 for the number of enterprises/activities by type. Refer to Appendix C for the definition of enterprise/activity.

Figure 22

County Enterprise/Activity Expenses
(Amounts in thousands)

Type of Enterprise/Activity	2000-01	2001-02	Percentage Increase (Decrease) From Prior Year	2002-03	Percentage Increase (Decrease) From Prior Year
Airports	\$ 178,115	\$ 214,690	20.53 %	\$ 222,094	3.45 %
Hospitals	4,463,764	4,724,537	5.84	5,054,296	6.98
Refuse	360,053	386,084	7.23	400,575	3.75
Transportation	67,876	79,796	17.56	69,910	(12.39)
Other	95,607	106,458	11.35	107,709	1.18
Total	\$ 5,165,415	\$ 5,511,565	6.70	\$ 5,854,584	6.22

Long-Term Financial Obligations

The counties' total long-term financial obligations on June 30, 2003, were \$22.4 billion, an increase of \$1.3 billion (5.94%) from the prior year. Of the total, lease-purchase obligations of \$12.2 billion accounted for 54.73%, bonded indebtedness of \$6.8 billion accounted for 30.39%, other long-term debt of \$2.9 billion accounted for 13.15%, special assessment act bonds of approximately \$359.0 million accounted for 1.60%, and state and federal construction loans of \$27.9 million accounted for the remaining 0.13%. Debt service expenditures as a percentage of total county expenditures decreased to 3.30% in the 2002-03 fiscal year, compared to 3.59% in the prior year. See Figure 23 for a two-year comparison.

Figure 23

Long-Term Financial Obligations

(Amounts in thousands)

Type of Debt	2001-02	Percent of Total	2002-03	Percent of Total	Percentage Increase (Decrease) From Prior Year
Lease-Purchase Obligations.....	\$ 12,538,937	59.40 %	\$ 12,240,562	54.73 %	(2.38) %
Pension Obligation Bonds.....	4,764,097	22.57	6,074,224	27.16	27.50
Other Long-Term Debt.....	2,740,441	12.98	2,941,206	13.15	7.33
Revenue Bonds	712,208	3.37	691,932	3.09	(2.85)
Special Assessment Act Bonds	297,904	1.41	358,957	1.60	20.49
General Obligation Bonds	41,485	0.20	30,225	0.14	(27.14)
State Construction Loans.....	13,025	0.06	24,278 ¹	0.11	86.40
Federal Construction Loans.....	2,374	0.01	3,593 ²	0.02	51.35
Improvement District Bonds.....	514	0.00	320	0.00	(37.74)
Total.....	\$ 21,110,985	100.00 %	\$ 22,365,297	100.00 %	5.94 %

¹ The increase in State Construction Loans was mainly due to the counties of Solano, Sonoma, Ventura, and Yuba.

² The increase in Federal Construction Loans was mainly due to the County of Ventura.

Lease-Purchase Obligations

During the past decade, and particularly in recent years, counties have increasingly sought to finance capital expenditures through methods other than the traditional bond issue or "pay as you go." One of the methods frequently used is a lease-purchase plan. In its simplest form, the plan may consist of a nonprofit corporation being created for the sole purpose of issuing certificates of participation. Once issued, the proceeds are used to build a structure on land owned by a governmental agency. The corporation may arrange for conventional financing, secured by a long-term lease with the governmental agency that will be using the facility. The terms of the lease are sufficient to retire the financing, and, upon expiration of the lease, the ownership of the facility transfers to the governmental agency.

As of June 30, 2003, 50 counties were involved in lease-purchase agreements. These agreements, if continued to term, carry a total obligation of \$12.2 billion. This was a decrease of \$298.4 million (2.38%) from the prior year. See Figures 24 and 25 for a 10-year comparison. All fiscal years presented in Figure 24 are as of June 30.

Figure 24

**Lease-Purchase Obligations
Ten-Year Comparison**

(Amounts in thousands)

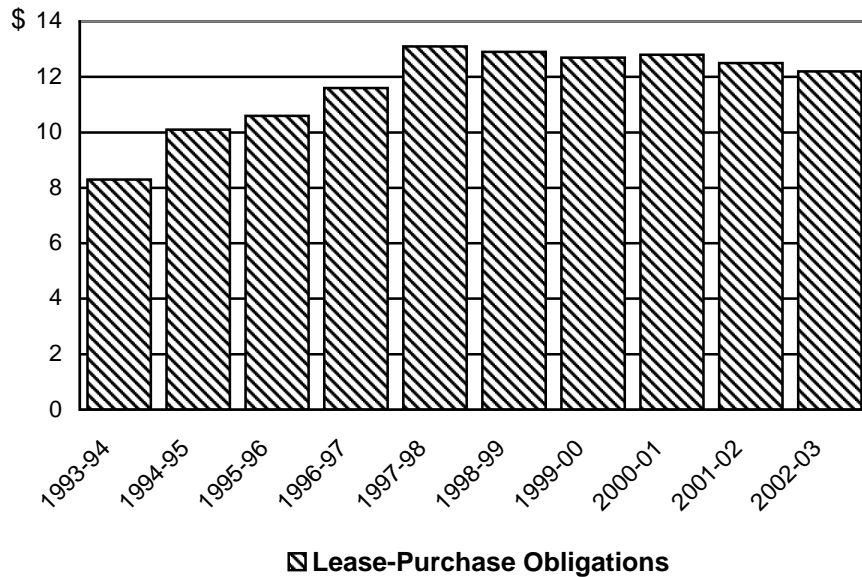
Fiscal Year	Number of Counties	Amount	Percentage Increase (Decrease) From Prior Year
1994	37	\$ 8,340,814	17.19 %
1995	37	10,081,860	20.87
1996	40	10,628,307	5.42
1997	42	11,622,849	9.36
1998	45	13,087,462 ¹	12.60
1999	46	12,884,670	(1.55)
2000	45	12,655,334	(1.78)
2001	47	12,796,230	1.11
2002	50	12,538,937	(2.01)
2003	50	12,240,562	(2.38)

¹ The increase was mainly due to the County of Alameda reclassifying approximately \$311 million in certificates of participation to lease-purchase obligations.

Figure 25

**Lease-Purchase Obligations
Ten-Year Trend by Fiscal Year**

(Amounts in billions)



Bonded Indebtedness

The counties' bonded indebtedness totaled \$6.8 billion as of June 30, 2003, an increase of \$1.3 billion (23.17%) from the prior year. The total consisted of \$30.2 million in general obligation bonds approved by county taxpayers, \$6.8 billion in revenue and pension obligation bonds, and \$0.3 million in improvement district bonds supported by revenues from programs financed by the bond issues. Special assessment bonds are not considered debts of the counties and are not included in this schedule; instead, they are detailed in Figure 27. Table 6 presents bonded indebtedness detail. See Figure 26 for a 10-year comparison; all years represented are as of June 30.

Figure 26

Bonded Indebtedness Ten-Year Comparison (Amounts in thousands)

Fiscal Year	Revenue and				
	General Obligation Bonds	Pension Obligation Bonds	Certificates of Participation	Improvement District Bonds	Total
1994	\$ 610,637	\$ 478,930	\$ 6,085	\$ 1,514	\$ 1,097,166
1995	506,392 ¹	3,712,671 ³	7,445	4,365	4,230,873
1996	70,837 ²	5,894,366 ⁴	806,155 ⁶	2,266	6,773,624
1997	65,337	6,623,577 ⁵	353,563 ⁷	1,714	7,044,191
1998	57,997	6,672,285	164,085 ⁸	1,612	6,895,979
1999	53,092	6,592,756	44,480 ⁹	1,394	6,691,722
2000	47,865	6,166,474	41,524	1,077	6,256,940
2001	48,194	5,739,984	57,950 ¹⁰	799	5,846,927
2002	41,485	5,476,305	— ¹¹	514	5,518,304
2003	30,225	6,766,156	— ¹¹	320	6,796,701

¹ The decrease was mainly due to the County of Sonoma reclassifying \$97.4 million in pension obligation bonds from the general obligation bond schedule to the pension obligation bond schedule of the State Controller's report.

² The decrease was mainly due to the County of San Diego reclassifying \$430.4 million in general obligation bonds to pension obligation bonds.

³ The increase was mainly due to the counties of Los Angeles and Orange issuing \$1,965 million and \$753.8 million, respectively, of pension obligation bonds.

⁴ The increase was mainly due to seven counties issuing pension obligation bonds in the following amounts: Contra Costa, \$337.4 million; Kern, \$227.6 million; Los Angeles, \$327.4 million; Sacramento, \$538.1 million; San Bernardino, \$386.3 million; Stanislaus, \$109.0 million; and Ventura, \$154.5 million.

⁵ The increase was mainly due to the counties of Alameda, Mendocino, and Tulare issuing \$627.1 million, \$30.7 million, and \$41.5 million, respectively, of pension obligation bonds.

⁶ The increase was mainly due to the County of Orange issuing a \$760.8 million recovery bond.

⁷ The decrease was mainly due to the County of Orange reclassifying \$760.8 million in certificates of participation to a lease-purchase obligation with the Orange County Public Facilities Corporation, the agency that issued the certificates of participation.

⁸ The decrease was mainly due to the County of San Luis Obispo reclassifying \$10.2 million in certificates of participation to special district debt and the County of Alameda reclassifying approximately \$311 million in certificates of participation to lease-purchase obligations.

⁹ The decrease was mainly due to the County of Alameda reclassifying approximately \$115 million in certificates of participation to lease-purchase obligations.

¹⁰ The increase was mainly due to the counties of Alameda and Monterey reclassifying \$7.6 million and \$13.4 million, respectively, in revenue bonds to certificates of participation.

¹¹ The decrease was mainly due to the repayment or reclassification of certificates of participation to lease purchase obligations, resulting in a zero balance in the 2001-02 fiscal year. In the 2002-03 fiscal year, certificates of participation were not reported by any county.

Special Assessment Act Bonds

Unlike county general obligation bonds, special assessment act bonds represent an unpaid assessment for public works, the cost of which is assessed against the benefited property. The most common bonds are issuances under the Improvement Acts of 1911 and 1915. For 1911 Act bonds, the county has no obligation to the bondholders except to forward to them any money paid by the property owners. For 1915 Act bonds, the county has a contingent liability in the case of delinquencies, and it must either advance the amount of the delinquency or levy a limited tax rate on the benefited area. In the event of an advance, the funds are eventually returned to the county. The total amount outstanding for special assessment act bonds issued through the counties was \$359.0 million on June 30, 2003. See Figure 27 for a 10-year comparison.

Figure 27

Special Assessment Act Bonds Ten-Year Comparison (Amounts in thousands)

Fiscal Year	1911 Act Bonds	1915 Act Bonds	Other Act Bonds	Total
1994.....	\$ 15,618	\$ 944,503	\$ 3,077	\$ 963,198
1995.....	10,049	996,333	2,979	1,009,361
1996.....	5,961	1,002,005	2,880	1,010,846
1997.....	4,520	976,421	2,805	983,746
1998.....	4,150	967,981	2,718	974,849
1999.....	2,090	782,512	2,630	787,232
2000.....	1,551	771,703	3,238	776,492
2001.....	3,024 ¹	261,493 ³	3,297	267,814
2002.....	253 ²	294,607	3,044	297,904
2003.....	202	355,969	2,786	358,957

¹ The increase in 1911 Act Bonds was mainly due to the County of Merced.

² The decrease in 1911 Act Bonds was mainly due to a reclassification of approximately \$2.6 million in 1911 Act Bonds to 1915 Act Bonds by the County of Merced.

³ The decrease in 1915 Act Bonds was mainly due to a reclassification of approximately \$511 million from the County of Orange to Orange County special districts.

County Assessed Valuation

The net assessed valuation for the 2002-03 fiscal year grew by 7.41% from the prior year. For the past 5 and 10 years, net assessed values have grown by an average of 7.78% and 4.97%, respectively, each year. Since the enactment of Proposition 13, locally assessed real property is appraised at the 1975-76 base year value and is adjusted each year after 1975 by the change in the Consumer Price Index (CPI), not to exceed an increase of 2%. Property is reappraised from the 1975-76 base year value to its current full value upon (1) a change in ownership or (2) new construction, as of the date of such transaction or completion of construction (only the newly constructed portion of the property is reappraised). Thereafter, the valuation continues to be increased annually by the change in the CPI, not to exceed 2%. See Figure 28 for a 10-year comparison.

Figure 28

**Assessed Valuation
Ten-Year Comparison**
(Amounts in thousands)

Year	Gross State and Local Assessed Valuation	Exemptions	Net Assessed Valuation	Percentage Increase (Decrease) From Prior Year
1994-95	\$ 1,906,919,687	\$ 78,525,497	\$ 1,828,394,190	1.27 %
1995-96	1,922,715,148	82,231,996	1,840,483,152	0.66
1996-97	1,946,953,068	85,278,150	1,861,674,918	1.15
1997-98	2,004,698,241	89,861,896	1,914,836,345	2.86
1998-99	2,100,832,835	92,560,426	2,008,272,409	4.88
1999-00	2,243,316,243	95,103,901	2,148,212,342	6.96
2000-01	2,418,239,160	99,308,004	2,318,931,156	7.95
2001-02	2,635,906,921	102,774,914	2,533,132,007	9.24
2002-03	2,826,966,931	108,314,207	2,718,652,724	7.32
2003-04	3,035,646,695	115,629,160	2,920,017,535	7.41

Appropriations Limits

Chapter 1025, Statutes of 1987, requires the California State Controller to publish appropriations limits and total annual appropriations subject to the limit for counties. Table 6 of this publication contains this data.

The information provided in Table 6 has not been audited and is presented as submitted by the 57 counties of California, excluding the City and County of San Francisco.

Financial Section Notes

The City and County of San Francisco

The financial transactions of the City and County of San Francisco, by reason of its combined functions as both a city and a county, are included in the tables of the *Cities Annual Report* and reported in Appendix A of the *Counties Annual Report*.

San Francisco is included in the county totals of this publication only for area in square miles, the 2000 federal census, estimated population (see Table 1), assessed valuation (see Table 2), and property taxes (see Table 3). San Francisco is not included in Tables 4 through 6.

County Data Tables

Where dashes appear, the county had no data to report. A dash either represents a zero or means the item is not applicable to the county.

Table 6, Statement of Enterprise/Activity Revenues and Expenses

County enterprises/activities are reported on this statement. The county did not operate the enterprise/activity where there is no data reported. Airports, hospital, and refuse may be reported as non-enterprise activities and are included in the enterprise/activity totals of this publication. Refer to Appendix C for the definition of enterprise/activity.

Financial Section

Table 1. Counties Annual Report — Fiscal Year 2002-03
Summary of County Statistics

Counties	2000 Federal Census	Estimated Population as of June 30, 2003 *	Class	Area in Square Miles **	Activity Enterprises Reported by Each County ***
Alameda	1,443,741	1,496,218	Chartered	825	
Alpine	1,208	1,208	General Law	727	A
Amador	35,100	36,523	General Law	601	A,R
Butte	203,171	210,367	Chartered	1,665	R,T
Calaveras	40,554	42,458	General Law	1,036	A,R,T
Colusa	18,804	19,700	General Law	1,156	A,R,T
Contra Costa	948,816	994,908	General Law	798	A,H,O
Del Norte	27,507	27,848	General Law	1,003	A,T
El Dorado	156,299	166,030	General Law	1,805	A,T
Fresno	799,407	841,423	Chartered	5,998	H,R
Glenn	26,453	27,071	General Law	1,319	A,H,R,T
Humboldt	126,518	128,347	General Law	3,600	A,R
Imperial	142,361	150,909	General Law	4,598	A,R,T
Inyo	17,945	18,351	General Law	10,097	A,R,T,O
Kern	661,645	702,873	General Law	8,170	A,H,R,T,O
Kings	129,461	136,108	General Law	1,436	
Lake	58,309	61,307	General Law	1,327	A,R
Lassen	33,828	34,955	General Law	4,690	A,T
Los Angeles	9,519,338	9,979,618	Chartered	4,079	A,H,T
Madera	123,109	131,168	General Law	2,147	R,O
Marin	247,289	250,409	General Law	588	A,O
Mariposa	17,130	17,465	General Law	1,461	A,R,T
Mendocino	86,265	88,222	General Law	3,510	A,R
Merced	210,554	225,138	General Law	2,008	A,H,R,T
Modoc	9,449	9,335	General Law	4,340	H,R
Mono	12,853	13,337	General Law	3,103	A,H,R,T
Monterey	401,762	415,773	General Law	3,324	H
Napa	124,279	129,776	General Law	797	A
Nevada	92,033	95,749	General Law	992	A,T,O
Orange	2,846,289	2,978,816	General Law	785	A,R
Placer	248,399	275,612	Chartered	1,507	A,R,T,O
Plumas	20,824	20,881	General Law	2,618	A,T
Riverside	1,545,387	1,705,537	General Law	7,243	A,H
Sacramento	1,223,499	1,309,611	Chartered	1,015	A,R,T,O
San Benito	53,234	56,309	General Law	1,397	R,T
San Bernardino	1,709,434	1,832,966	Chartered	20,164	A,H,R
San Diego	2,813,833	2,961,579	Chartered	4,281	A
San Francisco	776,733	791,597	Chartered	91	
San Joaquin	563,598	613,490	General Law	1,436	A,H,R
San Luis Obispo	246,681	256,254	General Law	3,326	A,H,T,O
San Mateo	707,161	717,041	Chartered	531	A,H,T,O
Santa Barbara	399,347	410,277	General Law	2,745	A,R,T
Santa Clara	1,682,585	1,729,917	Chartered	1,316	A,H
Santa Cruz	255,602	259,844	General Law	440	
Shasta	163,256	172,033	General Law	3,850	A,R,T
Sierra	3,555	3,515	General Law	959	A,R,T
Siskiyou	44,301	44,411	General Law	6,318	A,R,T
Solano	394,542	411,967	General Law	872	A,O
Sonoma	458,614	472,686	General Law	1,598	A,R,T,O
Stanislaus	446,997	481,604	General Law	1,521	H,R,T,O
Sutter	78,930	83,241	General Law	607	A
Tehama	56,039	57,684	Chartered	2,976	H,T
Trinity	13,022	13,319	General Law	3,223	A,H,R,T,O
Tulare	368,021	386,246	General Law	4,844	A,R,T
Tuolumne	54,501	56,473	General Law	2,293	A,H,T,O
Ventura	753,197	791,310	General Law	1,864	A,H,T,O
Yolo	168,660	181,291	General Law	1,034	A,R,O
Yuba	60,219	62,847	General Law	639	A
Totals	33,871,648	35,590,952		158,693	

* Department of Finance

** U.S. Department of Commerce

*** A = Airport, H = Hospital, R = Refuse, T = Transit and O = Other

Table 2. Counties Annual Report — Fiscal Year 2002-03
*** Summary of Assessed Valuation for Counties, Applicable to Fiscal Year Ended 2003-04**

Counties	Gross Total Locally Assessed Valuation	Exemptions	Net Total Locally Assessed Valuation	State Assessed Valuation	Grand Total State and County Assessed Valuation
Alameda	\$ 143,192,114,446	\$ 4,945,077,358	\$ 138,247,037,088	\$ 2,647,816,697	\$ 140,894,853,785
Alpine	454,542,720	2,731,611	451,811,109	16,189,940	468,001,049
Amador	2,899,122,983	129,788,753	2,769,334,230	139,719,855	2,909,054,085
Butte	12,512,584,759	781,175,187	11,731,409,572	547,952,793	12,279,362,365
Calaveras	4,297,181,467	107,204,225	4,189,977,242	79,094,406	4,269,071,648
Colusa	1,790,608,459	42,001,298	1,748,607,161	124,233,474	1,872,840,635
Contra Costa	107,978,561,238	3,819,367,567	104,159,193,671	3,299,018,386	107,458,212,057
Del Norte	1,215,799,690	91,364,393	1,124,435,297	37,083,732	1,161,519,029
El Dorado	17,493,490,932	544,880,678	16,948,610,254	205,445,958	17,154,056,212
Fresno	39,857,361,287	2,121,204,851	37,736,156,436	1,996,354,394	39,732,510,830
Glenn	1,672,010,688	55,923,498	1,616,087,190	96,096,230	1,712,183,420
Humboldt	7,401,356,721	444,277,204	6,957,079,517	188,695,128	7,145,774,645
Imperial	7,073,861,330	208,966,706	6,864,894,624	246,370,929	7,111,265,553
Inyo	2,678,858,372	64,352,483	2,614,505,889	77,493,987	2,691,999,876
Kern	44,940,846,029	1,744,454,462	43,196,391,567	3,320,345,683	46,516,737,250
Kings	5,293,912,447	242,749,522	5,051,162,925	363,030,083	5,414,193,008
Lake	4,341,655,572	189,940,686	4,151,714,886	79,391,604	4,231,106,490
Lassen	1,523,529,196	84,351,926	1,439,177,270	158,797,328	1,597,974,598
Los Angeles	725,722,722,058	29,937,046,735	695,785,675,323	13,678,618,486	709,464,293,809
Madera	7,202,901,434	454,493,184	6,748,408,250	307,636,666	7,056,044,916
Marin	39,969,153,726	1,305,411,611	38,663,742,115	360,259,703	39,024,001,818
Mariposa	1,316,032,538	43,028,682	1,273,003,856	83,102,947	1,356,106,803
Mendocino	6,885,488,601	259,425,437	6,626,063,164	169,524,213	6,795,587,377
Merced	11,796,148,799	390,521,994	11,405,626,805	310,130,747	11,715,757,552
Modoc	655,283,144	26,114,062	629,169,082	163,806,501	792,975,583
Mono	3,049,694,063	26,504,115	3,023,189,948	59,957,782	3,083,147,730
Monterey	35,888,651,036	1,465,956,638	34,422,694,398	1,518,980,811	35,941,675,209
Napa	17,761,589,662	712,052,898	17,049,536,764	189,477,149	17,239,013,913
Nevada	10,512,068,492	354,672,308	10,157,396,184	236,921,286	10,394,317,470
Orange	288,833,830,379	8,288,583,505	280,545,246,874	4,323,560,042	284,868,806,916
Placer	35,921,345,378	1,288,698,169	34,632,647,209	736,763,580	35,369,410,789
Plumas	2,397,868,895	61,061,073	2,336,807,822	352,603,821	2,689,411,643
Riverside	122,744,010,577	4,264,896,062	118,479,114,515	2,565,141,978	121,044,256,493
Sacramento	85,081,667,450	4,182,661,128	80,899,006,322	1,733,951,859	82,632,958,181
San Benito	4,973,646,431	124,610,550	4,849,035,881	86,691,697	4,935,727,578
San Bernardino	102,326,597,199	4,368,938,092	97,957,659,107	4,067,627,362	102,025,286,469
San Diego	256,292,389,975	10,348,275,004	245,944,114,971	7,000,354,404	252,944,469,375
San Francisco	99,682,225,575	3,947,659,771	95,734,565,804	2,410,702,219	98,145,268,023
San Joaquin	39,295,130,205	1,881,171,231	37,413,958,974	1,340,918,889	38,754,877,863
San Luis Obispo	25,422,488,117	648,370,097	24,774,118,020	2,620,718,778	27,394,836,798
San Mateo	102,942,123,037	3,269,910,710	99,672,212,327	1,238,381,788	100,910,594,115
Santa Barbara	42,038,394,725	1,747,097,608	40,291,297,117	726,739,816	41,018,036,933
Santa Clara	225,588,832,435	10,050,907,204	215,537,925,231	3,318,617,631	218,856,542,862
Santa Cruz	24,724,198,788	866,782,031	23,857,416,757	249,460,307	24,106,877,064
Shasta	10,823,156,993	722,537,160	10,100,619,833	645,634,908	10,746,254,741
Sierra	405,311,916	10,670,086	394,641,830	40,757,884	435,399,714
Siskiyou	2,909,863,166	167,935,207	2,741,927,959	229,144,606	2,971,072,565
Solano	30,542,998,520	1,189,231,896	29,353,766,624	557,617,435	29,911,384,059
Sonoma	48,584,443,385	1,597,228,449	46,987,214,936	644,651,657	47,631,866,593
Stanislaus	27,244,268,679	1,315,861,486	25,928,407,193	382,169,172	26,310,576,365
Sutter	5,363,536,424	236,778,475	5,126,757,949	471,896,337	5,598,654,286
Tehama	3,100,733,944	164,764,580	2,935,969,364	182,645,660	3,118,615,024
Trinity	798,440,431	30,433,700	768,006,731	21,717,986	789,724,717
Tulare	17,874,985,134	682,875,870	17,192,109,264	496,318,590	17,688,427,854
Tuolumne	4,487,692,997	212,721,489	4,274,971,508	94,049,325	4,369,020,833
Ventura	72,506,092,432	2,491,296,046	70,014,796,386	1,376,661,718	71,391,458,104
Yolo	13,283,514,615	639,957,992	12,643,556,623	415,836,752	13,059,393,375
Yuba	2,834,241,193	232,205,338	2,602,035,855	212,650,782	2,814,686,637
Totals	\$ 2,966,401,160,884	\$ 115,629,160,081	\$ 2,850,772,000,803	\$ 69,245,533,881	\$ 2,920,017,534,684

* For Details of Assessed Valuation, See Controller's Annual Report of Assessed Valuations for Fiscal Year 2003-04

Table 3. Counties Annual Report — Fiscal Year 2002-03
Summary of Property Taxes Allocated and Voter Approved Taxes Levied, Applicable to the Fiscal Year Ended 2003-04

Counties	Secured and Unsecured	Less Than County Wide	Homeowners	Voter Approved	Voter Approved Homeowners	Unitary and Non-Unitary	Total Taxes Allocated and Levied	2002-03 Property Tax Delinquency Rate*
Alameda	\$ 221,956,148	\$ 11,462,593	\$ 3,184,577	\$ —	\$ —	\$ —	\$ 236,603,318	2.460
Alpine	2,887,481	—	8,290	—	—	—	2,895,771	2.000
Amador	9,464,769	—	189,521	—	—	—	9,654,290	6.200
Butte	9,118,312	6,667,865	321,073	—	—	—	16,107,250	2.960
Calaveras	6,813,455	766,764	142,002	—	—	—	7,722,221	3.400
Colusa	5,011,470	—	62,492	—	—	—	5,073,962	2.920
Contra Costa	126,500,489	14,199,378	2,326,539	—	—	—	143,026,406	1.980
Del Norte	2,220,687	—	63,954	—	—	—	2,284,641	3.980
El Dorado	36,470,275	2,973,178	643,277	—	—	—	40,086,730	2.549
Fresno	51,919,800	5,433,419	1,271,296	—	—	—	58,624,515	2.585
Glenn	3,613,396	—	70,281	—	—	—	3,683,677	2.100
Humboldt	11,293,410	2,823,398	348,656	—	—	—	14,465,464	2.453
Imperial	9,400,532	2,858,257	213,206	—	—	—	12,471,995	8.225
Inyo	8,038,647	—	81,867	—	—	—	8,120,514	1.900
Kern	89,708,958	37,908,039	1,926,870	—	—	—	129,543,867	2.850
Kings	8,897,260	4,393,294	273,811	—	—	—	13,564,365	2.490
Lake	10,514,087	—	219,589	—	—	—	10,733,676	6.178
Lassen	3,165,768	—	79,696	—	—	—	3,245,464	3.300
Los Angeles	1,830,057,206	45,547,016	22,516,839	6,201,323	76,325	1,992,336	1,906,391,045	2.590
Madera	10,702,364	94,199	201,225	—	—	—	10,997,788	3.584
Marin	66,236,985	7,264,287	732,769	—	—	—	74,234,041	1.550
Mariposa	3,495,357	—	72,013	—	—	—	3,567,370	3.520
Mendocino	19,433,716	—	335,869	—	—	—	19,769,585	2.827
Merced	18,009,170	8,102,632	504,625	—	—	—	26,616,427	3.880
Modoc	2,189,957	—	42,517	—	—	—	2,232,474	4.500
Mono	9,477,419	523,383	50,153	—	—	—	10,050,955	3.000
Monterey	55,566,878	4,325,159	508,642	—	—	—	60,400,679	1.800
Napa	30,712,175	5,118,890	338,918	—	—	—	36,169,983	1.780
Nevada	14,982,986	—	260,577	—	—	—	15,243,563	1.870
Orange	163,249,860	24,059,035	2,398,023	—	—	—	189,706,918	1.493
Placer	65,032,352	3,345,348	907,139	—	—	—	69,284,839	1.320
Plumas	5,804,961	—	76,339	—	—	—	5,881,300	2.034
Riverside	117,482,432	33,960,533	3,203,112	—	—	—	154,646,077	2.978
Sacramento	139,956,791	13,113,061	3,112,217	—	—	—	156,182,069	1.020
San Benito	5,699,288	1,696,229	104,626	—	—	—	7,500,143	3.000
San Bernardino	120,675,347	7,226,197	2,380,037	—	—	—	130,281,581	3.572
San Diego	349,814,119	19,127,041	4,943,320	—	—	—	373,884,480	1.400
San Francisco	601,607,868	—	4,365,642	96,899,956	720,953	2,412,465	706,006,884	6.000
San Joaquin	75,224,104	7,676,514	1,432,762	—	—	—	84,333,380	3.160
San Luis Obispo	62,733,700	4,701,173	825,975	13,231,386	191,323	1,002,337	82,685,894	1.990
San Mateo	134,004,962	16,262,023	1,514,521	—	—	—	151,781,506	1.721
Santa Barbara	80,281,116	—	909,708	—	—	—	81,190,824	1.500
Santa Clara	257,146,141	13,323,248	3,172,303	74,819,077	777,689	3,844,558	353,083,016	1.909
Santa Cruz	27,725,188	3,845,821	399,591	—	—	—	31,970,600	2.000
Shasta	15,170,118	—	362,836	—	—	—	15,532,954	3.170
Sierra	2,125,061	—	32,578	—	—	—	2,157,639	3.500
Siskiyou	6,128,185	131,319	153,605	—	—	—	6,413,109	3.350
Solano	46,712,199	4,748,071	1,165,190	—	—	—	52,625,460	1.900
Sonoma	107,389,758	—	1,445,249	—	—	—	108,835,007	2.000
Stanislaus	30,104,154	738,609	657,924	—	—	—	31,500,687	2.310
Sutter	9,432,352	282,691	178,169	—	—	—	9,893,212	2.200
Tehama	6,019,554	1,791,948	219,698	—	—	—	8,031,200	3.520
Trinity	2,296,544	—	59,944	—	—	—	2,356,488	6.358
Tulare	29,585,726	7,014,700	699,901	—	—	—	37,300,327	3.158
Tuolumne	11,350,368	1,538,559	265,259	—	—	—	13,154,186	5.200
Ventura	116,736,982	6,079,908	1,686,390	—	—	—	124,503,280	1.360
Yolo	11,001,345	1,825,866	196,057	—	—	—	13,023,268	1.180
Yuba	6,090,437	—	138,090	—	—	—	6,228,527	3.696
Totals	\$ 5,284,440,169	\$ 332,949,645	\$ 73,997,349	\$ 191,151,742	\$ 1,766,290	\$ 9,251,696	\$ 5,893,556,891	

* Percentage is Computed on Basis of all Taxes Extended on Assessment Roll of County

Table 4. Counties Annual Report — Fiscal Year 2002-03
Summary of County Revenues

Counties	-----Taxes-----		Special Benefit Assessments	Licenses Permits and Franchises	Fines Forfeitures and Penalties	From Use of Money and Property	--- From Other Governmental Agencies---
	Property	Other					State
Alameda	\$ 227,785,578	\$ 40,493,310	\$ —	\$ 5,186,180	\$ 18,453,903	\$ 37,102,311	\$ 726,685,623
Alpine	2,763,434	910,278	—	249,650	87,733	409,445	2,566,562
Amador	9,133,646	2,602,154	—	723,961	1,304,617	1,347,497	17,471,265
Butte	14,993,226	6,579,449	—	3,317,755	4,638,934	2,590,524	137,227,160
Calaveras	8,100,209	2,912,507	—	2,729,431	922,112	757,563	20,187,068
Colusa	4,840,796	693,774	—	1,019,466	1,329,175	261,257	19,451,060
Contra Costa	139,131,895	20,919,989	—	38,721,820	18,216,934	12,094,256	369,246,022
Del Norte	2,297,592	1,478,981	—	843,388	1,124,465	606,093	20,598,846
El Dorado	38,502,798	11,601,524	—	8,528,456	3,853,892	835,925	69,774,588
Fresno	58,835,312	33,996,163	—	7,702,703	14,910,408	11,855,196	561,067,288
Glenn	3,525,838	949,149	—	941,915	1,858,800	596,981	22,309,265
Humboldt	13,528,620	6,371,726	—	2,352,627	2,124,507	482,693	95,176,482
Imperial	11,817,546	2,399,354	—	1,838,163	4,131,968	1,336,200	102,832,167
Inyo	8,332,590	2,241,551	—	291,765	1,398,463	943,750	18,620,398
Kern	132,675,142	33,482,614	—	11,988,037	18,901,521	12,910,495	370,461,507
Kings	12,418,036	4,956,148	—	1,122,037	972,738	1,517,810	68,582,071
Lake	11,734,075	3,331,794	—	2,250,746	1,243,739	1,077,594	42,042,292
Lassen	3,102,930	1,093,147	—	618,528	2,459,564	3,887,776	24,941,241
Los Angeles	1,691,312,100	221,032,931	5,151,345	47,240,973	269,511,430	131,933,824	4,459,634,746
Madera	10,509,573	7,479,014	—	3,573,956	2,482,187	1,472,319	58,489,156
Marin	86,840,709	8,332,822	1,658,139	7,772,536	6,343,857	5,056,546	116,210,315
Mariposa	3,391,306	8,958,955	—	681,140	287,379	210,255	15,722,811
Mendocino	21,708,095	8,837,774	—	2,859,180	3,017,930	1,299,574	61,957,031
Merced	26,150,890	6,955,271	—	3,862,013	4,333,400	5,584,296	137,529,142
Modoc	2,209,324	300,252	324,090	121,873	273,984	168,478	12,177,777
Mono	9,174,003	2,582,924	—	309,460	994,221	145,303	11,883,720
Monterey	58,528,786	25,076,593	—	12,376,213	7,715,865	8,454,877	191,065,569
Napa	34,948,306	11,988,521	—	2,706,947	3,587,121	1,948,617	61,754,422
Nevada	15,349,105	6,152,539	120,155	2,227,748	2,363,738	1,391,891	40,139,141
Orange	178,787,627	66,017,142	946,018	11,091,919	110,639,677	55,501,282	1,010,269,038
Placer	66,613,179	25,237,196	439,900	7,704,464	8,880,688	8,086,601	117,721,144
Plumas	5,450,485	3,332,698	682,466	1,375,253	835,399	770,717	20,003,057
Riverside	166,454,052	51,503,330	—	17,697,961	31,380,552	23,621,630	603,779,212
Sacramento	158,597,062	147,574,573	844,319	34,164,323	26,637,754	30,255,305	750,384,792
San Benito	7,676,145	2,021,593	372,806	803,841	472,044	1,309,722	27,613,164
San Bernardino	133,670,730	33,147,175	2,158,605	16,623,370	34,025,089	19,217,346	829,810,875
San Diego	355,869,988	48,759,338	—	32,215,419	45,799,283	30,291,256	1,243,732,532
San Francisco	—	—	—	—	—	—	—
San Joaquin	80,378,361	27,347,395	—	5,420,720	9,322,789	4,202,804	284,681,991
San Luis Obispo	60,249,075	14,607,525	—	6,201,372	13,107,318	4,715,698	112,786,266
San Mateo	137,303,093	23,348,824	—	9,963,682	9,076,378	18,432,053	301,049,433
Santa Barbara	75,830,585	24,120,799	—	12,882,079	12,222,356	8,983,810	179,108,017
Santa Clara	377,215,599	153,714,139	7,420,575	20,342,721	52,845,056	21,852,548	701,767,776
Santa Cruz	35,910,369	12,608,329	—	7,776,633	7,306,994	3,242,155	122,074,341
Shasta	14,852,478	7,027,179	85,484	3,691,060	4,820,337	1,529,691	106,712,577
Sierra	1,932,487	529,044	—	127,705	224,109	161,175	7,090,853
Siskiyou	7,088,935	1,709,691	—	1,204,980	2,623,695	978,495	36,193,447
Solano	48,842,215	8,992,196	—	11,724,160	9,630,532	9,722,487	187,859,216
Sonoma	97,182,840	23,389,120	—	12,298,490	8,258,553	13,503,190	243,568,937
Stanislaus	28,899,600	29,331,518	—	3,408,226	7,992,269	7,779,894	257,799,049
Sutter	9,676,259	4,314,837	—	2,422,654	1,716,311	780,418	45,239,800
Tehama	7,443,991	2,301,947	—	1,934,156	2,367,742	1,190,409	41,859,097
Trinity	2,532,011	1,181,433	—	361,412	244,452	312,914	13,584,958
Tulare	33,437,374	11,120,182	—	6,912,446	8,876,444	3,517,170	210,699,792
Tuolumne	12,622,354	5,935,959	164,147	1,692,241	1,904,032	638,039	27,938,477
Ventura	117,891,525	20,541,533	—	13,313,304	14,492,253	4,625,199	289,325,955
Yolo	15,669,380	3,900,942	676,998	5,681,149	3,392,818	4,457,518	80,040,950
Yuba	6,967,487	3,717,879	—	1,555,862	1,619,814	1,101,972	38,478,230
Totals	\$ 4,908,686,746	\$ 1,242,044,724	\$ 21,045,047	\$ 424,750,269	\$ 829,559,323	\$ 529,060,844	\$ 15,746,977,711

* San Francisco data is located in Appendix A

Table 4. Counties Annual Report — Fiscal Year 2002-03 --- (continued)
Summary of County Revenues

-- From Other Governmental Agencies - - (continued)							Total Financing Sources and Transfers In
Counties	Federal	Other	Charges for Current Services	Miscellaneous Revenue	Other Financing Sources	Transfers In	
Alameda	\$ 280,850,833	\$ 46,226,437	\$ 222,192,384	\$ 211,762,998	\$ 1,960,963	\$ 23,105,734	\$ 1,841,806,254
Alpine	1,855,832	30,000	471,015	104,634	—	755,970	10,204,553
Amador	3,667,747	—	2,468,341	894,051	205,437	25,000	39,843,716
Butte	79,550,803	2,284,158	12,812,084	4,375,655	5,095,968	268,504	273,734,220
Calaveras	6,738,379	—	4,211,188	2,342,534	15,429	191,509	49,107,929
Colusa	2,716,584	82,305	2,176,132	708,312	1,478,278	—	34,757,139
Contra Costa	239,898,598	33,181,420	177,747,142	84,903,186	325,002,810	163,000	1,459,227,072
Del Norte	12,445,783	191,402	4,127,690	615,089	3,305	295,029	44,627,663
El Dorado	29,294,409	586,298	24,999,700	4,114,343	1,995,652	1,105,591	195,193,176
Fresno	195,823,693	5,000,343	99,973,744	94,378,821	223,860	—	1,083,767,531
Glenn	19,410,667	712,900	4,991,715	453,940	509,686	707,476	56,968,332
Humboldt	40,697,218	—	11,111,819	3,939,534	—	1,189,501	176,974,727
Imperial	40,853,651	119,623	14,190,592	2,386,680	88,649	6,125,056	188,119,649
Inyo	4,961,067	3,503,351	4,362,843	331,095	—	24,755	45,011,628
Kern	229,385,352	3,017,198	94,366,820	31,975,543	289,575,127	64,963	1,228,804,319
Kings	28,673,038	1,987,134	8,605,739	4,035,973	559,896	531,198	133,961,818
Lake	18,345,313	348,879	8,250,630	1,821,690	4,770	103,014	90,554,536
Lassen	9,825,556	235,101	1,624,590	1,204,187	—	6,149	48,998,769
Los Angeles	3,095,407,215	71,772,482	1,339,246,154	227,473,942	1,735,787	352,620,770	11,914,073,699
Madera	28,481,453	2,207,183	9,507,626	21,355,440	149	493,383	146,051,439
Marin	38,678,302	1,380,174	38,774,881	9,955,795	—	2,913,903	323,917,979
Mariposa	5,932,291	361,360	2,236,665	685,542	—	18,214	38,485,918
Mendocino	29,787,887	186,652	9,820,597	1,531,495	19,918,750	—	160,924,965
Merced	87,710,630	318,666	21,632,407	3,558,322	14,153,754	2,927,408	314,716,199
Modoc	5,132,633	1,665,970	734,490	1,006,636	—	92,975	24,208,482
Mono	1,895,210	400,000	2,511,662	277,891	261,498	273,473	30,709,365
Monterey	71,996,810	2,928,910	59,452,740	16,790,339	141,727	21,643,201	476,171,630
Napa	16,734,877	2,758,596	18,656,679	3,518,658	1,470,938	—	160,073,682
Nevada	17,186,876	146,505	15,099,070	3,304,161	96,554	—	103,577,483
Orange	434,317,221	35,814,858	310,078,669	175,764,220	356,749	14,239,248	2,403,823,668
Placer	37,491,501	2,260,494	26,240,826	3,084,433	326,203	3,179,809	307,266,438
Plumas	9,425,944	—	3,622,907	1,519,394	1,326,898	268,822	48,614,040
Riverside	428,220,805	47,040,033	261,542,804	66,408,594	1,184,000	35,967,058	1,734,800,031
Sacramento	505,555,729	25,691,206	123,422,002	65,619,542	61,500,942	—	1,930,247,549
San Benito	9,788,060	—	4,259,473	1,000,000	8,086	—	55,324,934
San Bernardino	460,776,327	28,170,906	294,769,853	50,613,539	2,126,325	—	1,905,110,140
San Diego	550,806,271	48,378,678	275,970,629	36,935,321	560,449,701	344,664	3,229,553,080
San Francisco	—	—	—	—	—	—	—
San Joaquin	156,194,277	1,750,409	67,541,813	11,599,054	—	—	648,439,613
San Luis Obispo	48,271,540	1,424,628	32,446,907	6,449,203	23,302,329	58,511	323,620,372
San Mateo	78,692,229	9,399,869	104,022,895	14,620,081	69	8,288,648	714,197,254
Santa Barbara	74,350,503	1,655,367	104,935,992	9,575,257	1,578,910	35,252,342	540,496,017
Santa Clara	350,838,103	25,154,677	183,933,889	32,067,821	135,133,285	117,957,653	2,180,243,842
Santa Cruz	58,433,984	2,223,335	34,232,914	12,671,836	3,408	—	296,484,298
Shasta	54,148,728	2,543,804	16,785,380	4,300,279	44,176,688	281,271	260,954,956
Sierra	3,333,006	18,953	589,751	321,254	202,000	216,586	14,746,923
Siskiyou	21,463,592	268,759	4,989,352	1,141,584	93,783	134,438	77,890,751
Solano	84,732,947	12,097,993	55,700,814	56,623,749	119,101,311	—	605,027,620
Sonoma	54,838,149	9,014,677	63,505,259	8,906,779	—	460	534,466,454
Stanislaus	121,036,434	1,399,325	66,197,952	8,851,510	579,577	8,555,968	541,831,322
Sutter	23,142,826	1,000,778	7,981,002	1,446,266	31,265	—	97,752,416
Tehama	16,725,907	569,318	5,846,772	8,189,872	7,638,817	6,333	96,074,361
Trinity	13,437,085	92,641	2,275,218	561,380	19,225	77,575	34,680,304
Tulare	137,047,957	5,915,127	49,219,039	11,121,494	1,046,370	2,980,762	481,894,157
Tuolumne	14,635,186	665,372	10,494,422	874,837	17,141	—	77,582,207
Ventura	127,381,008	26,365,979	111,279,583	19,534,905	7,523,803	14,544,497	766,819,544
Yolo	43,523,621	2,102,819	12,177,142	27,812,446	2,418,330	—	201,854,113
Yuba	30,079,088	2,028,771	8,297,486	8,795,782	15,613	276,774	102,934,758
Totals	\$ 8,592,626,735	\$ 474,681,823	\$ 4,458,717,884	\$ 1,386,216,918	\$ 1,634,659,815	\$ 658,277,195	\$ 40,907,305,034

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2002-03
Summary of County Expenditures by Function and Activity

-----General Function-----							
Counties	Legislative and Administrative	Finance	Counsel	Personnel	Elections	Communications	Property Management
Alameda	\$ 8,626,968	\$ 49,220,495	\$ 3,480,459	\$ 9,199,149	\$ 5,345,929	\$ 118,922	\$ 16,853,290
Alpine	420,278	533,695	160,321	—	12,728	43,001	335,811
Amador	657,192	1,892,286	356,228	48,576	253,412	—	371,037
Butte	2,475,317	6,953,356	1,582,511	1,053,763	877,462	—	7,588
Calaveras	858,802	2,453,675	422,756	—	238,772	7,413	488,442
Colusa	683,519	1,458,624	130,111	22,437	133,208	—	571,783
Contra Costa	7,957,965	25,924,715	3,562,168	6,609,538	4,478,308	2,779,640	32,243,523
Del Norte	759,627	1,542,579	264,666	283,571	102,339	—	913,866
El Dorado	2,050,741	7,631,823	2,635,197	959,101	975,455	1,842,359	3,206,790
Fresno	4,936,987	16,832,197	2,681,002	2,000,087	3,612,916	—	10,500,682
Glenn	551,399	2,048,244	391,833	257,409	150,782	—	1,372,449
Humboldt	1,264,024	3,968,356	1,617,193	484,094	535,814	206,806	2,777,432
Imperial	2,303,574	4,418,768	1,469,550	886,436	380,046	—	3,982,546
Inyo	788,934	1,720,873	663,169	357,857	133,767	—	1,004,675
Kern	10,614,840	14,477,236	2,365,180	1,791,726	2,967,002	1,189,292	16,272,021
Kings	978,791	3,563,288	708,636	648,053	561,826	1,056,869	2,072,654
Lake	776,917	3,003,881	482,507	138,480	282,490	4,458	843,068
Lassen	624,972	1,421,164	274,257	141,018	162,672	436,025	758,614
Los Angeles	76,634,520	181,212,560	14,378,621	20,496,670	34,708,508	(840,655)	89,172,996
Madera	1,550,183	6,697,346	726,600	489,440	422,703	—	4,015,302
Marin	4,042,791	9,371,641	3,163,980	3,030,367	1,433,373	6,410,115	5,002,119
Mariposa	633,148	1,436,150	178,013	129,621	135,003	—	1,276,063
Mendocino	1,344,775	3,005,682	531,019	604,493	301,322	—	2,355,491
Merced	2,185,854	7,521,928	879,685	1,315,025	609,405	14,419	1,708,229
Modoc	547,610	882,135	168,479	19,960	106,018	—	282,009
Mono	1,013,856	1,290,301	312,192	—	31,029	96,544	564,520
Monterey	5,259,853	44,214,924	3,760,955	4,366,690	2,072,083	8,080,833	8,906,292
Napa	2,593,056	4,938,238	2,193,500	1,033,764	756,462	579,919	3,301,973
Nevada	1,187,024	3,988,957	676,189	474,170	843,054	—	1,384,855
Orange	25,309,484	97,316,593	4,973,821	6,357,441	13,862,076	323,085	17,590,401
Placer	9,051,848	12,477,407	1,516,276	3,327,396	1,740,546	—	5,545,903
Plumas	860,022	2,017,453	295,089	310,244	408,222	—	1,166,171
Riverside	20,571,593	37,576,842	4,271,569	5,477,757	14,322,805	—	42,338,246
Sacramento	6,705,968	30,394,004	3,995,424	15,028,034	5,050,479	—	18,456
San Benito	875,770	2,342,904	834,519	274,998	340,472	970,266	1,415,897
San Bernardino	10,222,531	43,655,472	6,433,470	10,701,887	3,219,295	—	36,902,797
San Diego	27,107,071	61,551,532	13,870,834	13,226,731	6,223,729	85,229,374	16,502,517
San Francisco	—	—	—	—	—	—	—
San Joaquin	11,730,178	14,010,149	621,952	1,529,990	2,517,175	—	37,605,862
San Luis Obispo	2,677,261	11,413,337	3,095,716	1,899,337	965,423	849,866	10,158,902
San Mateo	6,390,514	19,633,249	4,498,387	3,636,977	3,671,875	6,477,958	3,043,736
Santa Barbara	14,947,970	15,858,595	5,467,502	3,057,294	2,328,105	267,222	11,357,769
Santa Clara	18,299,063	60,737,913	4,886,351	10,652,017	7,785,343	10,493,755	38,164,232
Santa Cruz	3,535,198	6,503,216	1,717,176	1,427,053	1,399,857	1,855,399	60,086
Shasta	735,544	4,932,739	218,583	48,388	702,627	—	—
Sierra	293,454	1,027,421	246,837	—	20,562	167,034	171,966
Siskiyou	954,383	3,196,592	738,725	—	234,932	—	544,622
Solano	3,875,492	8,639,088	1,946,769	1,427,301	1,611,833	—	208,586
Sonoma	4,700,447	21,065,948	3,772,803	3,524,223	2,258,945	1,528,965	12,634,433
Stanislaus	6,677,893	10,849,082	1,610,627	—	1,547,254	—	6,385,245
Sutter	1,743,688	3,029,421	656,945	522,566	415,535	1,550,535	1,903,816
Tehama	493,731	2,225,439	410,895	210,448	294,122	—	757,812
Trinity	544,909	1,191,693	141,749	114,922	122,821	—	1,451,657
Tulare	3,121,347	7,418,156	3,448,699	1,056,030	787,167	2,227,461	8,407,319
Tuolumne	1,110,416	2,909,516	602,066	516,819	377,247	799,638	2,469,973
Ventura	8,356,912	26,430,248	3,451,157	2,421,215	2,234,263	—	2,898,684
Yolo	1,831,398	3,988,154	718,222	1,958,158	1,033,746	—	4,843,886
Yuba	10,083,270	1,372,412	254,897	177,130	188,302	—	40,445
Totals	\$ 347,130,872	\$ 927,389,692	\$ 124,914,037	\$ 145,905,851	\$ 138,288,646	\$ 134,766,518	\$ 477,135,539

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2002-03 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	-----General Function--(continued)-----				-----Public Protection Function-----		
	Plant Acquisition	Promotion	Other General	Total	Judicial	Police Protection	Detention and Correction
Alameda	\$ 32,346,644	\$ 1,215,177	\$ 2,762,825	\$ 129,169,858	\$ 160,028,583	\$ 67,620,724	\$ 165,755,811
Alpine	—	60,000	1,272,072	2,837,906	544,183	1,610,553	381,962
Amador	715,791	69,288	674,475	5,038,285	3,363,831	5,715,469	3,563,721
Butte	4,407,052	—	898,605	18,255,654	23,251,929	11,450,959	19,816,814
Calaveras	112,282	158,875	2,898,103	7,639,120	1,859,594	5,672,737	2,433,467
Colusa	—	22,971	175,143	3,197,796	2,723,715	3,159,671	2,847,512
Contra Costa	38,730,912	308,474	19,849,129	142,444,372	89,707,725	78,549,758	99,131,153
Del Norte	642,193	46,217	948,584	5,503,642	4,706,583	3,004,638	4,606,413
El Dorado	4,096,385	494,823	6,989,504	30,882,178	16,027,145	19,796,653	15,369,668
Fresno	4,763,608	171,510	2,885,309	48,384,298	71,218,388	67,466,928	81,881,612
Glenn	776,728	11,823	801,578	6,362,245	2,646,931	4,251,992	4,767,665
Humboldt	2,148,257	158,166	898,609	14,058,751	14,341,739	10,179,118	15,456,032
Imperial	2,725,045	—	432,020	16,597,985	10,180,202	12,738,280	15,518,828
Inyo	199,166	416,191	2,044,077	7,328,709	3,319,429	3,932,627	4,817,900
Kern	29,384,571	545,138	12,358,790	91,965,796	79,832,192	56,700,193	81,158,083
Kings	4,077,649	103,909	1,742,950	15,514,625	10,760,203	7,884,414	13,840,866
Lake	1,672,590	1,534,212	2,562,851	11,481,454	6,700,063	7,647,010	8,520,134
Lassen	1,340,121	579,059	2,013,844	7,751,746	2,471,537	2,019,785	6,349,188
Los Angeles	125,615,624	—	172,206,991	713,585,835	1,097,063,731	1,007,572,763	818,191,066
Madera	622,553	235,000	2,204,723	16,963,850	8,098,175	8,224,549	13,962,073
Marin	8,101,150	15,000	23,394,848	63,965,384	30,346,946	18,801,342	22,222,631
Mariposa	3,194,223	434,887	1,004,310	8,421,418	3,036,620	3,282,766	2,315,716
Mendocino	3,954,232	553,950	5,224,192	17,875,156	11,486,516	7,930,285	11,602,030
Merced	13,075,627	3,302,191	6,023,585	36,635,948	22,382,545	10,645,728	20,966,702
Modoc	—	—	369,907	2,376,118	1,330,487	1,801,129	972,844
Mono	1,061,583	341,728	2,961,817	7,673,570	2,126,571	2,929,163	1,637,651
Monterey	25,117,539	2,889,604	7,918,598	112,587,371	37,399,409	29,670,460	44,947,055
Napa	6,953,782	—	13,208,939	35,559,633	13,152,748	13,449,003	15,474,999
Nevada	876,552	204,730	1,436,222	11,071,753	9,679,350	10,772,748	10,303,400
Orange	69,264,975	232,570	116,128,267	351,358,713	273,622,141	227,689,394	237,785,325
Placer	17,339,647	2,025,402	11,451,630	64,476,055	21,480,165	50,767,361	16,331,995
Plumas	1,833,168	1,423,494	546,728	8,860,591	2,689,413	4,847,346	2,281,465
Riverside	—	14,149,115	—	138,707,927	165,586,981	199,290,902	138,559,930
Sacramento	33,169,665	9,041,581	5,605,483	109,009,094	153,678,199	179,853,799	148,084,298
San Benito	—	—	—	7,054,826	3,950,237	3,552,413	4,802,880
San Bernardino	34,540,412	—	12,244,764	157,920,628	138,893,912	181,707,404	154,133,740
San Diego	71,992,872	1,604,240	—	297,308,900	289,716,068	184,520,110	260,330,347
San Francisco	—	—	—	—	—	—	—
San Joaquin	—	129,506	550,609	68,695,421	64,583,217	37,461,159	61,637,091
San Luis Obispo	15,145,554	—	1,592,447	47,797,843	23,213,637	19,518,428	18,901,382
San Mateo	10,664,947	—	21,726,421	79,744,064	66,014,526	49,817,476	76,474,068
Santa Barbara	13,135,237	612,015	6,443,549	73,475,258	51,573,709	39,760,736	48,941,962
Santa Clara	32,056,745	—	14,240,965	197,316,384	208,435,757	93,537,797	224,335,883
Santa Cruz	11,636,018	—	3,200,224	31,334,227	23,080,399	19,831,732	30,504,108
Shasta	5,172,061	708,962	660,818	13,179,722	20,391,824	14,342,669	18,717,772
Sierra	—	95,019	113,038	2,135,331	366,618	1,978,345	361,588
Siskiyou	2,152,955	291,030	1,288,291	9,401,530	7,077,944	8,465,358	5,561,552
Solano	28,019,023	149,094	10,208,038	56,085,224	48,866,220	44,119,150	33,546,259
Sonoma	17,624,358	3,495,791	14,376,468	84,982,381	49,911,531	44,380,422	69,616,340
Stanislaus	13,115,375	438,450	12,984,634	53,608,560	46,794,108	32,526,451	40,369,145
Sutter	4,855,960	—	3,628,734	18,307,200	7,205,635	4,828,724	7,177,001
Tehama	7,290,748	45,175	49,329	11,777,699	4,860,822	5,512,369	6,521,139
Trinity	250,034	146,120	1,235,800	5,199,705	1,999,560	2,417,792	2,868,728
Tulare	29,838	—	16,510,581	43,006,598	37,580,680	23,358,578	33,312,508
Tuolumne	1,843,282	514,367	2,810,339	13,953,663	4,504,090	7,643,773	5,474,208
Ventura	32,671,269	—	3,761,043	82,224,791	83,354,787	89,912,232	98,097,021
Yolo	5,124,296	—	4,879,429	24,377,289	22,643,285	6,205,625	14,533,530
Yuba	—	609,002	—	12,725,458	6,720,960	6,894,491	11,649,671
Totals	\$ 745,640,298	\$ 49,583,856	\$ 564,400,229	\$ 3,655,155,538	\$ 3,568,583,495	\$ 3,069,223,481	\$ 3,279,723,932

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2002-03 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	Public Protection Function--(continued)					Public Ways and Facilities Function	
	Fire Protection	Flood Control and Soil and Water Conservation	Protective Inspection	Other Protection	Total	Roads	Transportation Terminals
Alameda	\$ —	\$ —	\$ 3,918,184	\$ 55,310,384	\$ 452,633,686	\$ 34,372,005	\$ —
Alpine	185,960	—	231,426	409,238	3,363,322	1,453,034	—
Amador	390,528	—	942,949	2,815,462	16,791,960	2,944,654	—
Butte	11,977,156	625,443	1,528,523	5,888,370	74,539,194	12,963,933	—
Calaveras	376,729	—	2,334,749	1,679,749	14,357,025	4,052,861	—
Colusa	—	11,729	958,047	1,016,450	10,717,124	5,862,966	48,195
Contra Costa	—	691,577	13,350,411	23,228,853	304,659,477	71,820,948	—
Del Norte	—	—	457,235	1,048,216	13,823,085	3,600,895	—
El Dorado	—	2,855,348	5,928,322	8,982,113	68,959,249	25,564,741	—
Fresno	—	—	7,483,611	16,461,076	244,511,615	39,131,972	—
Glenn	—	163,304	1,795,470	1,307,260	14,932,622	5,297,324	—
Humboldt	—	101,240	1,518,590	5,640,077	47,236,796	14,564,050	—
Imperial	2,701,074	—	3,559,141	5,935,610	50,633,135	8,691,189	—
Inyo	—	—	691,212	4,170,920	16,932,088	6,007,160	—
Kern	71,126,685	—	9,235,083	9,009,966	307,062,202	25,861,525	—
Kings	5,028,336	—	2,234,630	1,227,895	40,976,344	4,464,796	—
Lake	—	—	1,606,545	2,197,948	26,671,700	5,671,131	—
Lassen	—	—	471,520	1,847,851	13,159,881	6,295,144	—
Los Angeles	3,239,389	—	21,099,790	164,449,442	3,111,616,181	242,544,749	—
Madera	3,099,551	407,331	1,858,117	2,055,066	37,704,862	8,161,945	—
Marin	15,830,201	—	3,361,724	12,013,153	102,575,997	8,646,106	—
Mariposa	737,011	—	630,142	2,622,518	12,624,773	4,745,951	—
Mendocino	—	304,510	1,809,966	4,278,351	37,411,658	7,646,991	—
Merced	7,325,572	201,790	3,595,160	4,681,909	69,799,406	15,380,353	—
Modoc	—	—	441,735	559,779	5,105,974	5,095,122	1,195,623
Mono	—	—	440,325	2,106,455	9,240,165	3,288,180	—
Monterey	—	540,711	10,767,451	17,792,309	141,117,395	25,356,517	—
Napa	5,418,411	—	3,216,452	8,302,566	59,014,179	6,620,721	—
Nevada	—	—	2,106,217	5,199,967	38,061,682	9,173,184	—
Orange	—	—	14,182,196	75,185,899	828,464,955	30,857,926	—
Placer	1,217,746	—	3,721,906	10,209,295	103,728,468	27,116,332	—
Plumas	—	43,412	1,229,323	1,282,492	12,373,451	9,101,282	—
Riverside	75,157,011	—	21,377,315	12,960,580	612,932,719	87,389,833	—
Sacramento	—	—	19,222,924	34,916,711	535,755,931	88,181,096	—
San Benito	717,719	—	954,152	1,967,522	15,944,923	7,303,656	—
San Bernardino	1,713,187	—	9,217,384	16,444,988	502,110,615	37,782,290	—
San Diego	—	10,566,285	16,062,909	33,440,737	794,636,456	82,386,535	—
San Francisco	—	—	—	—	—	—	—
San Joaquin	—	84,660	9,160,870	11,048,840	183,975,837	35,865,877	—
San Luis Obispo	8,063,231	—	3,733,307	13,644,647	87,074,632	18,941,408	—
San Mateo	5,039,345	—	2,858,936	16,726,859	216,931,210	24,685,251	—
Santa Barbara	27,983,367	744	6,960,495	20,343,844	195,564,857	31,809,334	—
Santa Clara	751,857	5,247	13,017,600	27,346,368	567,430,509	219,723,959	—
Santa Cruz	2,912,851	—	1,641,711	12,896,536	90,867,337	13,625,649	—
Shasta	—	—	2,333,144	4,336,353	60,121,762	20,782,564	7,278
Sierra	140,850	—	204,342	573,390	3,625,133	4,693,290	—
Siskiyou	270,099	—	1,441,690	1,342,345	24,158,988	10,732,782	—
Solano	—	—	3,197,957	14,383,374	144,112,960	11,322,487	—
Sonoma	—	—	2,835,026	22,225,872	188,969,191	33,286,363	—
Stanislaus	725,568	—	4,141,466	8,041,371	132,598,109	19,450,045	—
Sutter	420,822	—	1,796,679	507,573	21,936,434	5,865,912	—
Tehama	2,000,719	—	1,107,333	1,549,106	21,551,488	6,777,589	—
Trinity	—	—	673,631	1,988,318	9,948,029	8,190,920	—
Tulare	9,089,963	—	4,145,295	5,864,430	113,351,454	18,484,177	—
Tuolumne	2,565,171	—	644,095	2,865,918	23,697,255	5,645,160	—
Ventura	—	—	5,760,113	16,336,017	293,460,170	31,335,599	—
Yolo	—	—	1,338,543	5,579,419	50,300,402	9,591,669	—
Yuba	—	300,142	1,921,704	1,548,064	29,035,032	4,709,025	—
Totals	\$ 266,206,109	\$ 16,903,473	\$ 262,454,773	\$ 747,795,821	\$ 11,210,891,084	\$ 1,520,918,157	\$ 1,251,096

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2002-03 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	-----Public Ways and Facilities Function----- (continued)			-----Health Function-----			
	Transportation Systems	Parking Facilities	Total	Public Health	Medical Care	Mental Health	Drug and Alcohol Abuse Services
Alameda	\$ 751,330	\$ 1,372,621	\$ 36,495,956	\$ 83,486,089	\$ 106,437,003	\$ 162,111,429	\$ 28,910,904
Alpine	—	—	1,453,034	377,018	21,864	148,701	500,356
Amador	—	—	2,944,654	2,160,019	—	1,885,165	849,770
Butte	—	—	12,963,933	12,175,594	6,645,500	28,935,820	4,019,764
Calaveras	—	—	4,052,861	2,702,740	—	2,007,571	875,481
Colusa	—	—	5,911,161	1,765,223	89,590	2,499,952	1,782,027
Contra Costa	385,604	—	72,206,552	62,616,156	2,965,647	88,054,807	19,305,613
Del Norte	—	—	3,600,895	2,003,885	—	3,055,510	654,251
El Dorado	—	—	25,564,741	13,670,412	—	8,408,390	3,046,411
Fresno	2,098,886	—	41,230,858	81,398,735	15,268,861	65,272,470	—
Glenn	—	—	5,297,324	2,835,035	308,055	3,594,298	1,447,071
Humboldt	—	—	14,564,050	21,825,708	1,800,239	18,696,775	2,590,703
Imperial	—	—	8,691,189	18,152,584	—	11,720,110	2,119,301
Inyo	—	—	6,007,160	2,956,039	—	3,060,994	702,535
Kern	—	—	25,861,525	28,818,850	1,613,126	59,119,640	10,021,022
Kings	—	—	4,464,796	6,090,478	3,403,984	8,203,505	1,778,267
Lake	—	—	5,671,131	4,525,331	—	6,242,206	2,134,868
Lassen	142,044	—	6,437,188	3,162,782	—	2,870,974	1,361,576
Los Angeles	—	5,975,983	248,520,732	556,940,880	489,644,292	945,781,445	149,581,202
Madera	—	—	8,161,945	3,125,358	5,225,141	8,599,753	1,654,343
Marin	568,331	—	9,214,437	31,581,311	7,234,316	23,931,544	6,167,598
Mariposa	—	6,623	4,752,574	1,276,854	—	1,455,045	592,834
Mendocino	—	—	7,646,991	6,383,046	2,208,464	12,310,381	2,589,596
Merced	—	—	15,380,353	12,608,740	5,824,913	17,207,199	3,121,560
Modoc	—	—	6,290,745	1,594,877	—	1,273,738	733,498
Mono	—	—	3,288,180	2,005,359	1,607,916	1,114,720	740,642
Monterey	—	—	25,356,517	55,239,075	2,508,120	26,684,680	4,819,777
Napa	—	—	6,620,721	11,628,216	—	13,194,410	3,747,799
Nevada	—	—	9,173,184	4,935,511	1,816,916	4,576,571	2,136,289
Orange	—	5,587,109	36,445,035	111,086,887	123,039,544	155,470,232	38,814,007
Placer	—	—	27,116,332	8,969,331	936,295	21,432,866	—
Plumas	—	—	9,101,282	3,290,986	—	2,207,001	1,384,322
Riverside	—	—	87,389,833	71,163,496	21,802,972	82,587,112	16,006,438
Sacramento	66,600	—	88,247,696	374,297,247	68,688,852	27,998,807	19,185,351
San Benito	—	—	7,303,656	2,765,692	—	2,349,221	849,236
San Bernardino	20,550,015	—	58,332,305	76,736,823	100,093,869	112,362,437	19,196,909
San Diego	—	—	82,386,535	144,569,026	96,051,275	234,883,823	51,820,773
San Francisco	—	—	—	—	—	—	—
San Joaquin	—	—	35,865,877	26,017,286	—	60,203,002	14,573,686
San Luis Obispo	—	—	18,941,408	21,373,567	2,972,740	20,774,740	4,632,359
San Mateo	875,253	—	25,560,504	42,077,365	2,490,896	71,567,633	17,216,299
Santa Barbara	—	—	31,809,334	16,826,536	41,833,179	39,741,898	10,350,096
Santa Clara	183,773,006	295,580	403,792,545	116,723,171	6,328,185	192,275,635	39,531,711
Santa Cruz	81,751	155,183	13,862,583	17,489,659	16,764,165	31,552,556	6,450,219
Shasta	143,047	—	20,932,889	11,431,214	10,370,365	18,339,737	3,419,042
Sierra	—	—	4,693,290	932,590	—	392,354	599,094
Siskiyou	5,305	—	10,738,087	5,372,912	44,331	6,339,258	1,313,579
Solano	—	—	11,322,487	28,985,521	12,997,729	38,057,657	4,536,708
Sonoma	—	—	33,286,363	48,480,487	—	37,558,274	11,168,082
Stanislaus	—	—	19,450,045	20,662,794	24,449,667	53,649,815	6,344,730
Sutter	—	—	5,865,912	6,789,288	—	15,539,921	—
Tehama	970,015	—	7,747,604	2,425,879	262,303	6,896,817	1,488,624
Trinity	54,661	—	8,245,581	2,145,675	—	2,007,615	847,895
Tulare	—	—	18,484,177	26,966,397	23,132,870	33,911,642	8,776,200
Tuolumne	—	—	5,645,160	5,920,125	—	4,885,216	810,134
Ventura	—	—	31,335,599	45,377,019	14,544,497	44,349,665	15,070,495
Yolo	—	—	9,591,669	15,573,291	—	—	3,507,093
Yuba	—	—	4,709,025	6,558,446	—	—	—
Totals	\$ 210,465,848	\$ 13,393,099	\$ 1,746,028,200	\$ 2,299,050,615	\$ 1,221,427,681	\$ 2,849,352,737	\$ 555,878,140

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2002-03 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	---Health Function--- (continued)	-----Sanitation-----	-----Public Assistance Function-----				
	Total	Refuse Collection Total	Welfare	Social Services	General Relief	Care of Court Wards	Veteran's Services
Alameda	\$ 380,945,425	\$ —	\$ 301,396,464	\$ 123,014,457	\$ 19,883,828	\$ 3,011,896	\$ —
Alpine	1,047,939	18,636	1,026,300	142,428	1,942	—	—
Amador	4,894,954	—	4,868,273	980,331	14,002	—	71,211
Butte	51,776,678	—	73,053,862	38,098,376	818,423	208,776	171,841
Calaveras	5,585,792	—	10,298,930	461,031	—	5,095	—
Colusa	6,136,792	—	5,162,110	87,021	61,537	41,340	44,632
Contra Costa	172,942,223	—	185,759,671	97,638,131	4,105,936	—	552,607
Del Norte	5,713,646	—	9,521,088	3,524,097	50,825	—	72,783
El Dorado	25,125,213	—	25,208,869	8,813,294	75,098	—	284,579
Fresno	161,940,066	—	335,857,528	129,994,948	3,950,555	—	215,181
Glenn	8,184,459	—	11,901,781	379,690	104,917	—	36,235
Humboldt	44,913,425	—	44,121,835	6,926,982	2,164,118	—	91,483
Imperial	31,991,995	—	50,325,815	9,370,445	40,680	—	96,168
Inyo	6,719,568	—	5,038,470	—	158,773	—	60,747
Kern	99,572,638	—	270,850,516	2,329,391	466,354	—	499,066
Kings	19,476,234	—	40,916,371	822,574	68,840	—	330,289
Lake	12,902,405	—	26,978,703	1,583,754	412,651	—	148,134
Lassen	7,395,332	—	8,334,671	839,269	217,273	—	48,293
Los Angeles	2,141,947,819	—	2,866,036,919	1,196,121,639	163,478,327	20,684,335	1,815,822
Madera	18,604,595	826,846	39,399,336	1,943,372	886,123	—	156,994
Marin	68,914,769	—	16,710,986	19,959,920	4,173,105	40,035	72,734
Mariposa	3,324,733	—	3,228,625	2,622,463	17,231	—	37,122
Mendocino	23,491,487	—	24,559,438	23,409,492	788,102	—	242,335
Merced	38,762,412	—	91,069,825	15,990,283	338,249	—	116,178
Modoc	3,602,113	—	4,356,456	434,813	92,379	196,260	21,832
Mono	5,468,637	—	1,631,216	612,115	39,330	—	17,525
Monterey	89,251,652	193,404	102,743,241	2,910,365	599,255	—	518,585
Napa	28,570,425	—	12,369,000	6,263,254	450,274	459,903	108,872
Nevada	13,465,287	2,606,864	13,752,123	1,308,508	115,857	903,415	163,731
Orange	428,410,670	—	453,990,855	133,229,199	5,432,044	—	—
Placer	31,338,492	221	35,203,369	22,794,950	409,505	—	217,169
Plumas	6,882,309	341,194	5,848,389	118,531	—	219,889	164,113
Riverside	191,560,018	—	516,952,789	37,517,246	—	2,317,704	692,714
Sacramento	490,170,257	—	542,394,925	61,466,319	13,201,424	—	—
San Benito	5,964,149	—	11,223,826	1,553,294	930	105,144	50,554
San Bernardino	308,390,038	—	716,424,687	1,371,856	1,335,767	—	1,093,154
San Diego	527,324,897	4,159,621	360,331,008	225,089,798	1,652,067	3,292,019	594,571
San Francisco	—	—	—	—	—	—	—
San Joaquin	100,793,974	59,346	219,950,816	7,715,854	2,318,913	5,105,706	247,090
San Luis Obispo	49,753,406	384,068	48,844,934	14,407,933	3,989,746	6,167,534	265,798
San Mateo	133,352,193	4,901,634	46,758,028	64,159,794	10,959,714	—	9,166
Santa Barbara	108,751,709	294,628	72,520,970	14,764,339	1,518,043	2,116,891	223,417
Santa Clara	354,858,702	292,534	305,631,186	182,878,779	2,213,366	14,152,128	939,004
Santa Cruz	72,256,599	—	73,387,814	8,126,807	927,034	216,898	357,552
Shasta	43,560,358	—	66,802,242	—	806,482	—	186,115
Sierra	1,924,038	—	1,409,734	840,088	—	—	—
Siskiyou	13,070,080	70,310	11,147,001	5,738,086	192,524	221,027	59,928
Solano	84,577,615	—	106,912,390	10,326,155	6,279,438	48,575	415,517
Sonoma	97,206,843	—	86,327,694	15,643,571	638,269	—	316,356
Stanislaus	105,107,006	—	100,137,004	71,345,699	—	—	—
Sutter	22,329,209	—	19,226,556	3,869,495	38,134	—	79,290
Tehama	11,073,623	1,917	26,535,643	359,412	236,395	102,494	33,765
Trinity	5,001,185	—	5,586,339	49,623	63,941	11,449	17,731
Tulare	92,787,109	—	118,479,687	43,184,347	2,727,918	309,976	143,431
Tuolumne	11,615,475	2,011,752	14,332,796	74,505	—	358,424	87,684
Ventura	119,341,676	—	93,277,551	21,957,888	324,016	—	—
Yolo	19,080,384	—	55,250,512	—	512,598	2,584,670	151,209
Yuba	6,558,446	2,221	33,258,573	7,891,218	11,654	—	150,968
Totals	\$6,925,709,173	\$ 16,165,196	\$ 8,734,625,740	\$ 2,653,057,229	\$ 259,363,906	\$ 62,881,583	\$ 12,491,275

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2002-03 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	-----Public Assistance Function----- (continued)		-----Education Function-----				
	Other Public Assistance	Total	School Administration	Library Services	Agricultural Education	Other Education	Total
Alameda	\$ 93,330,534	\$ 540,637,179	\$ —	\$ 19,564,175	\$ 210,736	\$ —	\$ 19,774,911
Alpine	28,639	1,199,309	42,889	234,553	—	132,156	409,598
Amador	—	5,933,817	—	700,644	122,543	—	823,187
Butte	571,147	112,922,425	—	2,323,693	189,333	—	2,513,026
Calaveras	444,332	11,209,388	—	541,758	152,507	—	694,265
Colusa	11,776	5,408,416	906	695,034	233,459	—	929,399
Contra Costa	46,155,932	334,212,277	—	18,084,293	257,316	—	18,341,609
Del Norte	209,878	13,378,671	—	—	19,285	23,925	43,210
El Dorado	2,218,959	36,600,799	—	2,237,451	193,113	—	2,430,564
Fresno	6,853,929	476,872,141	—	21,504,467	439,286	—	21,943,753
Glenn	9,646,869	22,069,492	157,106	223,286	257,229	—	637,621
Humboldt	3,594,994	56,899,412	—	1,890,671	139,198	—	2,029,869
Imperial	14,618,433	74,451,541	—	492,798	296,368	104,025	893,191
Inyo	212,465	5,470,455	—	624,440	78,228	—	702,668
Kern	53,654,613	327,799,940	—	9,656,731	445,329	—	10,102,060
Kings	11,235,300	53,373,374	—	1,053,909	133,152	—	1,187,061
Lake	777,224	29,900,466	—	718,376	112,647	—	831,023
Lassen	—	9,439,506	—	—	59,492	—	59,492
Los Angeles	122,032,228	4,370,169,270	—	75,183,853	—	—	75,183,853
Madera	473,677	42,859,502	—	1,366,683	126,298	—	1,492,981
Marin	5,673,404	46,630,184	—	8,943,135	214,952	—	9,158,087
Mariposa	1,505,689	7,411,130	—	421,364	109,803	—	531,167
Mendocino	—	48,999,367	—	1,204,070	216,389	—	1,420,459
Merced	10,326,143	117,840,678	—	1,522,659	241,506	—	1,764,165
Modoc	16,146	5,117,886	—	333,448	89,082	47,528	470,058
Mono	—	2,300,186	—	—	28,400	—	28,400
Monterey	15,761,644	122,533,090	—	5,241,660	584,008	—	5,825,668
Napa	6,985,441	26,636,744	—	—	270,454	—	270,454
Nevada	2,628,429	18,872,063	—	2,244,849	73,855	—	2,318,704
Orange	33,263,347	625,915,445	—	26,656,011	—	—	26,656,011
Placer	2,355,968	60,980,961	—	3,142,223	201,495	—	3,343,718
Plumas	794,437	7,145,359	—	581,117	78,946	—	660,063
Riverside	35,566,742	593,047,195	—	8,970,044	—	343,057	9,313,101
Sacramento	—	617,062,668	—	13,168,465	347,976	—	13,516,441
San Benito	2,918,802	15,852,550	—	485,959	55,795	—	541,754
San Bernardino	50,279,652	770,505,116	1,549,866	11,209,538	—	—	12,759,404
San Diego	198,400,021	789,359,484	—	22,768,617	493,609	—	23,262,226
San Francisco	—	—	—	—	—	—	—
San Joaquin	20,202,019	255,540,398	—	3,828,822	357,880	—	4,186,702
San Luis Obispo	5,015,976	78,691,921	—	5,426,623	280,152	1,141,198	6,847,973
San Mateo	48,723,520	170,610,222	—	—	191,651	—	191,651
Santa Barbara	10,151,191	101,294,851	—	2,413,468	230,467	—	2,643,935
Santa Clara	—	505,814,463	—	26,542,971	395,740	—	26,938,711
Santa Cruz	2,096,233	85,112,338	—	3,282,135	139,050	—	3,421,185
Shasta	4,931,326	72,726,165	—	1,306,727	156,724	—	1,463,451
Sierra	61,697	2,311,519	—	37,177	17,639	—	54,816
Siskiyou	170,864	17,529,430	—	800,753	114,098	—	914,851
Solano	4,369,148	128,351,223	—	13,685,972	216,117	—	13,902,089
Sonoma	8,371,318	111,297,208	—	—	559,594	—	559,594
Stanislaus	18,199,965	189,682,668	—	8,636,042	363,663	—	8,999,705
Sutter	—	23,213,475	—	1,145,197	133,896	—	1,279,093
Tehama	686,234	27,953,943	—	522,066	84,717	—	606,783
Trinity	251	5,729,334	—	508,883	45,483	—	554,366
Tulare	21,774,069	186,619,428	—	2,302,333	354,180	—	2,656,513
Tuolumne	—	14,853,409	—	966,088	132,581	—	1,098,669
Ventura	48,908,724	164,468,179	—	8,023,458	374,891	—	8,398,349
Yolo	3,249,627	61,748,616	—	3,042,272	206,197	—	3,248,469
Yuba	840,408	42,152,821	—	576,469	38,296	—	614,765
Totals	\$ 930,299,364	\$ 12,652,719,097	\$ 1,750,767	\$ 347,037,430	\$ 10,864,805	\$ 1,791,889	\$ 361,444,891

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2002-03 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	----- Recreation and Cultural Services-----					-----Debt Service Function---	
	Recreation Facilities	Cultural Services	Veteran's Memorial Building	Small Craft Harbors	Total	Retirement of Long-Term Debt	
Alameda	\$ —	\$ —	\$ 406,411	\$ —	\$ 406,411	\$ 244,063,916	
Alpine	71,909	—	—	—	71,909	30,000	
Amador	45,056	128,276	—	—	173,332	—	
Butte	9,524	—	238,373	—	247,897	917,130	
Calaveras	—	15,581	—	—	15,581	728,024	
Colusa	16,978	—	12,926	—	29,904	508,338	
Contra Costa	—	—	—	—	—	23,066,113	
Del Norte	302,918	9,671	—	—	312,589	395,000	
El Dorado	944,037	101,593	—	—	1,045,630	1,632,469	
Fresno	2,545,501	—	—	—	2,545,501	1,330,000	
Glenn	—	—	—	—	—	376,477	
Humboldt	795,977	—	41,234	—	837,211	693,876	
Imperial	44,368	—	—	—	44,368	2,080,522	
Inyo	1,278,584	195,407	—	—	1,473,991	393,775	
Kern	9,954,847	—	73,397	—	10,028,244	16,553,297	
Kings	803,521	—	—	—	803,521	—	
Lake	661,276	130,258	—	—	791,534	77,364	
Lassen	90,455	—	—	—	90,455	469,145	
Los Angeles	118,370,365	48,580,989	—	—	166,951,354	167,626,928	
Madera	—	—	—	—	—	26,247	
Marin	3,367,155	—	3,052,204	—	6,419,359	3,573,525	
Mariposa	254,584	360,454	—	—	615,038	238,536	
Mendocino	—	314,115	—	—	314,115	2,863,432	
Merced	1,429,900	5,000	—	—	1,434,900	19,952,974	
Modoc	226,742	50,086	—	—	276,828	65,000	
Mono	456,565	2,649	—	—	459,214	333,856	
Monterey	6,947,766	—	—	—	6,947,766	555,000	
Napa	21,985	—	—	—	21,985	1,505,000	
Nevada	—	—	—	—	—	1,580,303	
Orange	181,198	—	—	13,676,847	13,858,045	59,653,649	
Placer	3,046,510	529,056	—	—	3,575,566	1,037,640	
Plumas	168,250	175,723	64,574	—	408,547	169,552	
Riverside	—	2,893,019	—	—	2,893,019	10,827,148	
Sacramento	16,419,581	—	—	—	16,419,581	18,632,223	
San Benito	241,477	—	—	—	241,477	160,000	
San Bernardino	7,647,348	5,045,201	—	—	12,692,549	6,555,000	
San Diego	15,706,644	—	—	—	15,706,644	70,533,360	
San Francisco	—	—	—	—	—	—	
San Joaquin	3,065,989	148,622	—	—	3,214,611	4,821,020	
San Luis Obispo	4,559,472	—	—	—	4,559,472	574,695	
San Mateo	7,480,954	—	—	—	7,480,954	360,334	
Santa Barbara	8,145,561	774,674	—	—	8,920,235	4,747,182	
Santa Clara	26,231,736	—	—	—	26,231,736	12,323,264	
Santa Cruz	5,563,701	40,804	423,640	—	6,028,145	3,377,400	
Shasta	107,576	—	105,403	—	212,979	792,830	
Sierra	50,221	—	—	—	50,221	157,895	
Siskiyou	38,100	94,296	—	—	132,396	90,966	
Solano	881,114	—	34,113	—	915,227	7,168,542	
Sonoma	8,081,032	—	1,222,825	—	9,303,857	6,842,295	
Stanislaus	8,297,842	—	—	—	8,297,842	10,208,077	
Sutter	116,884	188,583	100,499	—	405,966	222,621	
Tehama	108,253	—	114,038	—	222,291	923,119	
Trinity	—	85,724	—	—	85,724	312,848	
Tulare	1,409,891	84,903	—	—	1,494,794	10,701,359	
Tuolumne	1,030,270	13,085	—	—	1,043,355	527,997	
Ventura	—	—	—	—	—	21,608,035	
Yolo	1,462,452	—	—	—	1,462,452	2,872,853	
Yuba	—	—	—	—	—	205,000	
Totals	\$ 268,682,069	\$ 59,967,769	\$ 5,889,637	\$ 13,676,847	\$ 348,216,322	\$ 748,043,151	

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2002-03 --- (continued)
Summary of County Expenditures by Function and Activity

-----Debt Service Function----(continued)-----						
Counties	Interest on Long-Term Debt	Interest on Short-Term Notes and Warrants	Total	Total of Financing Uses	Transfers Out	Total Financing Uses and Transfers Out
Alameda	\$ 32,116,323	\$ —	\$ 276,180,239	\$ 1,836,243,665	\$ 2,663,196	\$ 1,838,906,861
Alpine	45,311	—	75,311	10,476,964	—	10,476,964
Amador	—	—	—	36,600,189	182,528	36,782,717
Butte	508,951	—	1,426,081	274,644,888	330,391	274,975,279
Calaveras	77,906	—	805,930	44,359,962	2,159,007	46,518,969
Colusa	303,096	2,106	813,540	33,144,132	1,471,277	34,615,409
Contra Costa	21,050,765	1,613,171	45,730,049	1,090,536,559	46,759,528	1,137,296,087
Del Norte	475,668	—	870,668	43,246,406	—	43,246,406
El Dorado	711,420	—	2,343,889	192,952,263	1,465,029	194,417,292
Fresno	8,998,429	—	10,328,429	1,007,756,661	—	1,007,756,661
Glenn	85,790	—	462,267	57,946,030	224,346	58,170,376
Humboldt	1,091,720	28,161	1,813,757	182,353,271	—	182,353,271
Imperial	3,543,322	—	5,623,844	188,927,248	1,424,569	190,351,817
Inyo	132,317	—	526,092	45,160,731	662,592	45,823,323
Kern	13,756,594	1,869,792	32,179,683	904,572,088	319,944,383	1,224,516,471
Kings	—	—	—	135,795,955	—	135,795,955
Lake	7,039	—	84,403	88,334,116	103,014	88,437,130
Lassen	117,302	—	586,447	44,920,047	430,839	45,350,886
Los Angeles	83,334,144	11,075,883	262,036,955	11,090,011,999	543,728,402	11,633,740,401
Madera	63,445	—	89,692	126,704,273	4,000	126,708,273
Marin	2,702,180	—	6,275,705	313,153,922	927,188	314,081,110
Mariposa	135,781	—	374,317	38,055,150	490,031	38,545,181
Mendocino	3,288,585	3,573,145	9,725,162	146,884,395	—	146,884,395
Merced	5,579,403	—	25,532,377	307,150,239	5,984,625	313,134,864
Modoc	27,975	—	92,975	23,332,697	908,154	24,240,851
Mono	68,147	—	402,003	28,860,355	815,000	29,675,355
Monterey	4,512,654	406,779	5,474,433	509,287,296	10,668,798	519,956,094
Napa	1,350,076	—	2,855,076	159,549,217	—	159,549,217
Nevada	892,267	—	2,472,570	98,042,107	—	98,042,107
Orange	68,101,063	—	127,754,712	2,438,863,586	1,071	2,438,864,657
Placer	1,415,142	—	2,452,782	297,012,595	10,425,646	307,438,241
Plumas	55,728	—	225,280	45,998,076	—	45,998,076
Riverside	35,950,495	—	46,777,643	1,682,621,455	35,967,058	1,718,588,513
Sacramento	42,643,047	273,881	61,549,151	1,931,730,819	—	1,931,730,819
San Benito	77,017	—	237,017	53,140,352	—	53,140,352
San Bernardino	9,317,625	5,641,007	21,513,632	1,844,224,287	51,153,274	1,895,377,561
San Diego	36,956,112	33,236,413	140,725,885	2,674,870,648	550,739,562	3,225,610,210
San Francisco	—	—	—	—	—	—
San Joaquin	3,127,025	—	7,948,045	660,280,211	19,475,623	679,755,834
San Luis Obispo	679,189	294,965	1,548,849	295,599,572	9,814,528	305,414,100
San Mateo	9,092,522	—	9,452,856	648,225,288	38,665,539	686,890,827
Santa Barbara	3,041,843	1,450,208	9,239,233	531,994,040	16,214,611	548,208,651
Santa Clara	7,559,114	262,958	20,145,336	2,102,820,920	240,962,845	2,343,783,765
Santa Cruz	3,093,153	—	6,470,553	309,352,967	—	309,352,967
Shasta	920,967	—	1,713,797	213,911,123	2,016,262	215,927,385
Sierra	—	10,306	168,201	14,962,549	413,489	15,376,038
Siskiyou	35,232	—	126,198	76,141,870	25,484	76,167,354
Solano	4,804,733	2,601,668	14,574,943	453,841,768	—	453,841,768
Sonoma	8,215,768	—	15,058,063	540,663,500	127,500	540,791,000
Stanislaus	11,153,091	—	21,361,168	539,105,103	1,762,641	540,867,744
Sutter	230,323	—	452,944	93,790,233	—	93,790,233
Tehama	401,827	59,796	1,384,742	82,320,090	1,438,606	83,758,696
Trinity	647,772	5,474	966,094	35,730,018	313,000	36,043,018
Tulare	6,696,333	—	17,397,692	475,797,765	4,576,864	480,374,629
Tuolumne	100,268	—	628,265	74,547,003	4,327,885	78,874,888
Ventura	7,414,709	3,164,350	32,187,094	731,415,858	30,571,300	761,987,158
Yolo	723,016	149,633	3,745,502	173,554,783	6,448,405	180,003,188
Yuba	28,652	—	233,652	96,031,420	127,174	96,158,594
Totals	\$ 447,458,376	\$ 65,719,696	\$ 1,261,221,223	\$ 38,177,550,724	\$ 1,966,915,264	\$ 40,144,465,988

* San Francisco data is located in Appendix A

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Alameda

Taxes			Federal	
Property Taxes			Public Assistance Administration	144,216,579
County Wide Secured and Unsecured	\$	215,831,564	Public Assistance Programs	79,368,527
Less Than County Wide Funds - Secured and Unsecured		10,998,318	Health Administration	15,534,760
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	8,467,003
Prior Year Secured and Unsecured		955,696	Community Development Block Grant	2,854,472
Total Property Taxes		227,785,578	Health Grants	8,918,822
Other Taxes			Other:	
Sales and Use Taxes		13,048,895	Community Oriented Policing Services (COPS)	808,834
Transportation Tax (Non-Transit)		1,947,533	Office of Criminal Justice and Planning Programs	145,367
Property Transfer		11,501,647	DEA Programs/Drug and Alcohol Programs	9,533,760
Transient Lodging		128,122	District Attorney Programs	—
Timber Yield		—	Aging Programs	—
Aircraft		1,687,098	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	428,835
Utility Users Tax		9,110,008	Law Enforcement	—
Other		3,070,007	Other	10,573,874
Total Other Taxes		40,493,310	Total Federal	280,850,833
Total Taxes		268,278,888	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	46,226,437
Capital Outlay		—	Total Other Aid	46,226,437
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	5,036,700
Animal Licenses		20,769	Property Tax Administrative Fees	9,869,059
Business Licenses		119,553	Auditing and Accounting Fees	874,820
Construction Permits		2,108,012	Communication Services	45,173
Road Privileges and Permits		296,443	Election Services	1,849,422
Zoning Permits		121,787	Legal Services	4,745,285
Franchises		1,856,723	Planning and Engineering Services	710,256
Other		662,893	Agricultural Services	203,407
Total Licenses Permits and Franchises		5,186,180	Civil Process Services	426,478
Fines, Forfeitures and Penalties			Court Fees and Costs	9,229,224
Vehicle Code Fines		4,973,766	Booking Fees	829,813
Other Court Fines		2,286,706	Estate Fees	726,599
Forfeitures and Penalties		9,046,039	Human Services	551,289
Penalties and Cost on Delinquent Taxes		2,147,392	Law Enforcement Services	43,510,913
Total Fines, Forfeitures and Penalties		18,453,903	Recording Fees	14,782,700
Revenue from Use of Money and Property			Road and Street Services	71,941
Interest		33,642,075	Health Fees	13,694,912
Rents and Concessions		3,460,236	Mental Health Services	54,314,164
Royalties		—	California Children Services	5,654,537
Total Revenue from the Use of Money and Property		37,102,311	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	29,564,775
State			Library Services	2,650,077
Highway Users Tax		23,338,605	Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		102,673,755	Other:	
Realignment from the Vehicle License Fee Fund		56,407,964	Personnel Services	582,100
Public Assistance Administration		93,618,812	Building Maintenance and Grounds	—
Public Assistance Programs		102,273,246	Administrative Services	2,081,646
Realignment for Social Services		37,273,871	Other	20,187,094
Health:			Total Charges for Current Services	222,192,384
Aid for Mental Health		23,234,594	Miscellaneous Revenue	
Realignment for Mental Health		44,841,564	Other Sales	385,593
Medically Indigent Adults		—	Tobacco Settlement	191,938,001
Alcohol and Drug Abuse		14,243,512	Welfare Repayments	—
Other Aid for Health		68,186,463	Cancelled Warrants	—
Realignment for Health Services		17,523,932	Other	19,439,404
Homeowners' Property Tax Relief		3,293,826	Total Miscellaneous Revenue	211,762,998
Open Space Tax Relief		157,561	Other Financing Sources	
SB90 Mandated Costs		82,569	Sale of Fixed Assets	1,960,963
Public Safety Fund		109,478,911	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,377,935	Total Other Financing Sources	1,960,963
Office of Criminal Justice and Planning Programs		745,341	Total General County Revenues Before Transfers	1,818,700,520
Library		—	Transfers In	
District Attorney Programs		531,469	Total Transfers In from Enterprises	—
Law Enforcement		1,039,525	Operating Transfers Between Funds Other Than Governmental and Enterprise	23,105,734
Other		26,362,168	Total General County Revenues and Transfers In	\$ 1,841,806,254
Total State		726,685,623		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Alameda

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,802,819	Total Roads	34,372,005
Clerk of the Board	996,551	Total Transportation Terminals	—
Administrative Officer	3,827,598	Total Transportation Systems	751,330
Other	—	Total Parking Facilities	1,372,621
Total Legislative and Administrative	8,626,968	Total Public Ways and Facilities	36,495,956
Finance		Health	
Auditor-Controller	10,250,143	Total Public Health	83,486,089
Treasurer-Tax Collector	7,487,276	Total Medical Care	106,437,003
Assessor	15,423,482	Total Mental Health	162,111,429
Other	16,059,594	Total Drug and Alcohol Abuse Services	28,910,904
Total Finance	49,220,495	Total Health	380,945,425
Counsel		Sanitation	
County Counsel	3,480,459	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,480,459	Public Assistance	
Total Personnel	9,199,149	Welfare	
Total Elections	5,345,929	Administration	49,536,430
Total Communications	118,922	Aid Programs - Cash (Grants)	251,860,034
Total Property Management	16,853,290	Total Welfare	301,396,464
Plant Acquisition		Social Services	
Jails	2,978,400	Administration and Programs	123,014,457
Courts	3,095,365	Other	—
Other	26,272,879	Total Social Services	123,014,457
Total Plant Acquisition	32,346,644	General Relief	
Total Promotion	1,215,177	Aid to Indigents	19,883,828
Total Other General	2,762,825	Indigent Burial	—
Total General	129,169,858	Total General Relief	19,883,828
Public Protection		Total Care of Court Wards	3,011,896
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	32,442,061	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	11,742,126	Other	93,330,534
County Clerk	—	Total Other Public Assistance	93,330,534
Grand Jury (Including Audit)	358,039	Total Public Assistance	540,637,179
District Attorney-Prosecution	43,153,940	Education	
District Attorney-Family Support	27,730,160	Total School Administration	—
Public Defender	29,622,546	Total Library Services	19,564,175
Court Appointed Counsel	5,018,779	Total Agricultural Education	210,736
Other	9,960,932	Total Other Education	—
Total Judicial	160,028,583	Total Education	19,774,911
Total Police Protection	67,620,724	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	89,505,781	Total Cultural Services	—
Juvenile Detention	31,056,674	Total Veteran Memorial Building	406,411
Probation	45,193,356	Total Small Craft Harbors	—
Total Detention and Correction	165,755,811	Total Recreation and Cultural	406,411
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	244,063,916
Protective Inspection		Total Interest on Long-Term Debt	32,116,323
Agricultural Commissioner	1,095,214	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,049,321	Total Debt Service	276,180,239
Other	773,649	Total General County Expenditures Before Transfers	1,836,243,665
Total Protective Inspection	3,918,184	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	133,063	Operating Transfers Between Funds Other Than	—
Recorder	7,372,872	Governmental and Enterprise	2,663,196
Coroner	4,358,018	Total General County Expenditures and Transfers Out	\$ 1,838,906,861
Emergency Services	1,769,917		
Planning and Zoning	28,420,540		
Pound	1,771,049		
Other	11,484,925		
Total Other Protection	55,310,384		
Total Public Protection	452,633,686		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 1,257,631,284	\$ 383,354,406	\$ 874,276,878

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Alameda

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1995	2004	\$ 310,150,000	\$ 310,150,000	\$ 211,905,000	\$ 98,245,000
1996 Pension Obligation Bonds	1996	2005	2018	935,505,000	488,446,000	—	488,446,000
Total Pension Obligation Bonds				1,245,655,000	798,596,000	211,905,000	586,691,000
Special Assessment Bonds							
1915 Act - Tennyson-Alquire A.D.	1999	1999	2012	1,435,000	1,435,000	345,900	1,089,100
1915 Act - West Happyland A.D.	1999	1999	2011	395,000	395,000	90,000	305,000
Total Special Assessment Bonds				1,830,000	1,830,000	435,900	1,394,100
Other Long-Term Debt Schedule							
Lease - Wirtgen Asphalt Grinder	—	—	—	—	—	—	—
Lease - Gradall Excavator	—	—	—	—	—	—	—
Lease - Storm/Basin Cleaner	—	—	—	—	—	—	72,513
Broom sweeper	—	—	—	—	—	—	96,265
Compensated Absences	—	—	—	—	—	—	44,546,887
Office Furnishings	—	—	—	—	—	—	2,214,875
Voting Equipment	—	—	—	—	—	—	11,320,911
Total Other Long-Term Debt Schedule				—	—	—	58,251,451
County Total Bonds and Other Long-Term Debt				\$ 1,247,485,000	\$ 800,426,000	\$ 212,340,900	\$ 646,336,551

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 364,655,259
--------------------------------	-----------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Alameda

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Miscellaneous Revenues have increased significantly due to the receipt of \$179,554,111 in Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues.
Reference: Table 6, Statement of General County Revenues.
2. Informational Note: The Pension Obligation Bonds reported constitute a contingent liability for the county. Although special districts, as employees of the county, make contributions to aid in the retirement of the bonds, the county is ultimately responsible for the debt.
Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Alpine

Taxes			Federal	
Property Taxes			Public Assistance Administration	193,169
County Wide Secured and Unsecured	\$	2,377,638	Public Assistance Programs	177,396
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		385,796	Community Development Block Grant	—
Total Property Taxes		2,763,434	Health Grants	—
Other Taxes			Other:	
Sales and Use Taxes		272,158	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	—
Property Transfer		29,097	DEA Programs/Drug and Alcohol Programs	396,853
Transient Lodging		609,023	District Attorney Programs	—
Timber Yield		—	Aging Programs	—
Aircraft		—	Senior Citizens Programs	19,823
Construction Development Taxes		—	Road Projects	526,491
Utility Users Tax		—	Law Enforcement	56,253
Other		—	Other	485,847
Total Other Taxes		910,278	Total Federal	1,855,832
Total Taxes		3,673,712	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	30,000
Capital Outlay		—	Total Other Aid	30,000
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	—
Animal Licenses		347	Property Tax Administrative Fees	—
Business Licenses		3,375	Auditing and Accounting Fees	—
Construction Permits		221,639	Communication Services	—
Road Privileges and Permits		2,150	Election Services	169
Zoning Permits		—	Legal Services	1,985
Franchises		21,626	Planning and Engineering Services	2,691
Other		513	Agricultural Services	—
Total Licenses Permits and Franchises		249,650	Civil Process Services	720
Fines, Forfeitures and Penalties			Court Fees and Costs	—
Vehicle Code Fines		6,895	Booking Fees	—
Other Court Fines		51,846	Estate Fees	—
Forfeitures and Penalties		—	Human Services	—
Penalties and Cost on Delinquent Taxes		28,992	Law Enforcement Services	8,694
Total Fines, Forfeitures and Penalties		87,733	Recording Fees	17,579
Revenue from Use of Money and Property			Road and Street Services	173,592
Interest		158,711	Health Fees	15,018
Rents and Concessions		199,057	Mental Health Services	21,864
Royalties		51,677	California Children Services	—
Total Revenue from the Use of Money and Property		409,445	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	—
State			Library Services	901
Highway Users Tax		386,654	Park and Recreation Fees	10,346
Motor Vehicle In-Lieu Tax		96,027	Other:	
Realignment from the Vehicle License Fee Fund		—	Personnel Services	—
Public Assistance Administration		344,082	Building Maintenance and Grounds	—
Public Assistance Programs		164,616	Administrative Services	26,615
Realignment for Social Services		138,750	Other	190,841
Health:			Total Charges for Current Services	471,015
Aid for Mental Health		—	Miscellaneous Revenue	
Realignment for Mental Health		150,000	Other Sales	4,866
Medically Indigent Adults		—	Tobacco Settlement	—
Alcohol and Drug Abuse		—	Welfare Repayments	—
Other Aid for Health		166,912	Cancelled Warrants	—
Realignment for Health Services		60,695	Other	99,768
Homeowners' Property Tax Relief		7,913	Total Miscellaneous Revenue	104,634
Open Space Tax Relief		—	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	—
Public Safety Fund		117,790	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		100,000	Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	9,448,583
Library		2,029	Transfers In	
District Attorney Programs		17,622	Total Transfers In from Enterprises	—
Law Enforcement		500,000	Operating Transfers Between Funds Other Than Governmental and Enterprise	755,970
Other		313,472	Total General County Revenues and Transfers In	\$ 10,204,553
Total State		2,566,562		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Alpine

General		Public Ways and Facilities	
Board of Supervisors	\$ 225,494	Total Roads	1,453,034
Clerk of the Board	128,765	Total Transportation Terminals	—
Administrative Officer	66,019	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	420,278	Total Public Ways and Facilities	1,453,034
Finance		Health	
Auditor-Controller	198,176	Total Public Health	377,018
Treasurer-Tax Collector	133,497	Total Medical Care	21,864
Assessor	202,022	Total Mental Health	148,701
Other	—	Total Drug and Alcohol Abuse Services	500,356
Total Finance	533,695	Total Health	1,047,939
Counsel		Sanitation	
County Counsel	86,849	Total Refuse Collection and Disposal	18,636
Other	73,472	Total Sanitation	18,636
Total Counsel	160,321	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	12,728	Administration	572,487
Total Communications	43,001	Aid Programs - Cash (Grants)	453,813
Total Property Management	335,811	Total Welfare	1,026,300
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	142,428
Courts	—	Other	—
Other	—	Total Social Services	142,428
Total Plant Acquisition	—	General Relief	
Total Promotion	60,000	Aid to Indigents	1,942
Total Other General	1,272,072	Indigent Burial	—
Total General	2,837,906	Total General Relief	1,942
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	58,756	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	383,194	Other	28,639
County Clerk	—	Total Other Public Assistance	28,639
Grand Jury (Including Audit)	24	Total Public Assistance	1,199,309
District Attorney-Prosecution	48,982	Education	
District Attorney-Family Support	17,621	Total School Administration	42,889
Public Defender	35,159	Total Library Services	234,553
Court Appointed Counsel	—	Total Agricultural Education	—
Other	447	Total Other Education	132,156
Total Judicial	544,183	Total Education	409,598
Total Police Protection	1,610,553	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	71,909
Adult Detention	151,476	Total Cultural Services	—
Juvenile Detention	47,413	Total Veteran Memorial Building	—
Probation	183,073	Total Small Craft Harbors	—
Total Detention and Correction	381,962	Total Recreation and Cultural	71,909
Total Fire Protection	185,960	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	30,000
Protective Inspection		Total Interest on Long-Term Debt	45,311
Agricultural Commissioner	9,786	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	221,640	Total Debt Service	75,311
Other	—	Total General County Expenditures Before Transfers	10,476,964
Total Protective Inspection	231,426	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 10,476,964
Emergency Services	179,872		
Planning and Zoning	179,114		
Pound	—		
Other	50,252		
Total Other Protection	409,238		
Total Public Protection	3,363,322		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 3,411,215	\$ 3,276,986	\$ 134,229

County of Alpine

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Transportation Enterprise Statement of Revenues and Expenses

Revenues

Passenger Fares	\$	—
Local Cash Grants		—
State Cash Grants		—
Federal Cash Grants		—
Other Revenues		—
Total Revenues		—
Purchased Transportation		—
Other Expenses		—
Total Expenses		—
Net Transit Income (Loss)		—
Gain or Loss on Disposal of Fixed Assets		—
Total Operator Net Income (Loss)	\$	—
Capital Additions to Equity		
Total Local Capital Grants	\$	—
Total State Capital Grants		—
Total Federal Capital Grants		—
Non-Governmental Donations	\$	—
Total Capital Additions to Equity	\$	—

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Alpine

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 10,000
Total Operating Expenses	7,158
Net Operating Income (Loss)	2,842
Total Non-Operating Revenue	8,221
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	11,063
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 11,063
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Amador

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,231,941
County Wide Secured and Unsecured	\$	9,108,339	Public Assistance Programs	1,058,401
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		25,307	Community Development Block Grant	21,009
Total Property Taxes		9,133,646	Health Grants	31,223
Other Taxes			Other:	
Sales and Use Taxes		2,188,432	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	259,254
Property Transfer		226,610	DEA Programs/Drug and Alcohol Programs	21,864
Transient Lodging		111,934	District Attorney Programs	—
Timber Yield		75,178	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	670,755
Utility Users Tax		—	Law Enforcement	—
Other		—	Other	373,300
Total Other Taxes		2,602,154	Total Federal	3,667,747
Total Taxes		11,735,800	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	—
Capital Outlay		—	Total Other Aid	—
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	119,640
Animal Licenses		24,910	Property Tax Administrative Fees	—
Business Licenses		—	Auditing and Accounting Fees	—
Construction Permits		346,704	Communication Services	—
Road Privileges and Permits		29,431	Election Services	54,505
Zoning Permits		36,326	Legal Services	31,479
Franchises		282,234	Planning and Engineering Services	250,613
Other		4,356	Agricultural Services	42,840
Total Licenses Permits and Franchises		723,961	Civil Process Services	329
Fines, Forfeitures and Penalties			Court Fees and Costs	339,998
Vehicle Code Fines		45,917	Booking Fees	12,700
Other Court Fines		507,191	Estate Fees	—
Forfeitures and Penalties		—	Human Services	42,861
Penalties and Cost on Delinquent Taxes		751,509	Law Enforcement Services	773,992
Total Fines, Forfeitures and Penalties		1,304,617	Recording Fees	214,564
Revenue from Use of Money and Property			Road and Street Services	122,153
Interest		1,299,183	Health Fees	124,925
Rents and Concessions		48,314	Mental Health Services	67,675
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		1,347,497	Sanitation Services	249,759
Aid from Other Governmental Agencies			Institutional Care and Services	921
State			Library Services	9,004
Highway Users Tax		1,419,350	Park and Recreation Fees	8,273
Motor Vehicle In-Lieu Tax		2,493,302	Other:	
Realignment from the Vehicle License Fee Fund		1,084,455	Personnel Services	—
Public Assistance Administration		1,725,519	Building Maintenance and Grounds	—
Public Assistance Programs		1,778,468	Administrative Services	—
Realignment for Social Services		188,616	Other	2,110
Health:			Total Charges for Current Services	2,468,341
Aid for Mental Health		1,075,923	Miscellaneous Revenue	
Realignment for Mental Health		659,723	Other Sales	6,562
Medically Indigent Adults		95,857	Tobacco Settlement	385,505
Alcohol and Drug Abuse		668,726	Welfare Repayments	57,170
Other Aid for Health		577,243	Cancelled Warrants	—
Realignment for Health Services		1,173,192	Other	444,814
Homeowners' Property Tax Relief		187,318	Total Miscellaneous Revenue	894,051
Open Space Tax Relief		114,469	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	205,437
Public Safety Fund		1,856,001	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		124,712	Total Other Financing Sources	205,437
Office of Criminal Justice and Planning Programs		160,856	Total General County Revenues Before Transfers	39,818,716
Library		44,004	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	25,000
Law Enforcement		835,207	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		1,208,324	Total General County Revenues and Transfers In	\$ 39,843,716
Total State		17,471,265		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Amador

General		Public Ways and Facilities	
Board of Supervisors	\$ 514,807	Total Roads	2,944,654
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	142,385	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	657,192	Total Public Ways and Facilities	2,944,654
Finance		Health	
Auditor-Controller	517,034	Total Public Health	2,160,019
Treasurer-Tax Collector	459,438	Total Medical Care	—
Assessor	844,107	Total Mental Health	1,885,165
Other	71,707	Total Drug and Alcohol Abuse Services	849,770
Total Finance	1,892,286	Total Health	4,894,954
Counsel		Sanitation	
County Counsel	356,228	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	356,228	Public Assistance	
Total Personnel	48,576	Welfare	
Total Elections	253,412	Administration	1,908,208
Total Communications	—	Aid Programs - Cash (Grants)	2,960,065
Total Property Management	371,037	Total Welfare	4,868,273
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	980,331
Courts	—	Other	—
Other	715,791	Total Social Services	980,331
Total Plant Acquisition	715,791	General Relief	
Total Promotion	69,288	Aid to Indigents	13,602
Total Other General	674,475	Indigent Burial	400
Total General	5,038,285	Total General Relief	14,002
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	71,211
Trial Court Maintenance of Effort (MOE)	265,707	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	109,604	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	66,914	Total Public Assistance	5,933,817
District Attorney-Prosecution	2,419,721	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	398,930	Total Library Services	700,644
Court Appointed Counsel	—	Total Agricultural Education	122,543
Other	102,955	Total Other Education	—
Total Judicial	3,363,831	Total Education	823,187
Total Police Protection	5,715,469	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	45,056
Adult Detention	1,914,676	Total Cultural Services	128,276
Juvenile Detention	86,583	Total Veteran Memorial Building	—
Probation	1,562,462	Total Small Craft Harbors	—
Total Detention and Correction	3,563,721	Total Recreation and Cultural	173,332
Total Fire Protection	390,528	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	—
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	495,884	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	447,065	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	36,600,189
Total Protective Inspection	942,949	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	182,528
Local Agency Formation Commission (LAFCO)	39,280	Operating Transfers Between Funds Other Than	—
Recorder	389,211	Governmental and Enterprise	—
Coroner	172,097	Total General County Expenditures and Transfers Out	\$ 36,782,717
Emergency Services	170,112		
Planning and Zoning	292,003		
Pound	330,426		
Other	1,422,333		
Total Other Protection	2,815,462		
Total Public Protection	16,791,960		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 23,419,923	\$ 14,112,266	\$ 9,307,657

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Amador

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 1,172,387
Postclosure Landfill Liability	—	—	—	—	—	—	731,600
Total Other Long-Term Debt Schedule				—	—	—	1,903,987
County Total	Bonds and Other Long-Term Debt			\$ —	\$ —	\$ —	\$ 1,903,987

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ —
--------------------------------	-------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Amador

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 130,189
Total Operating Expenses	328,979
Net Operating Income (Loss)	(198,790)
Total Non-Operating Revenue	298,190
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	99,400
Transfers In from the County	—
Transfers Out to the County	25,000
Net Transfers In (Out)	(25,000)
Net Income (Loss)	\$ 74,400
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 438,133
Total Operating Expenses	1,195,242
Net Operating Income (Loss)	(757,109)
Total Non-Operating Revenues	46,100
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(711,009)
Transfers In from the County	182,528
Transfers Out to the County	—
Net Transfers In (Out)	182,528
Net Income (Loss)	\$ (528,481)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Butte

Taxes				Federal	
Property Taxes				Public Assistance Administration	24,919,737
County Wide Secured and Unsecured	\$	8,836,466		Public Assistance Programs	38,638,283
Less Than County Wide Funds - Secured and Unsecured		6,128,202		Health Administration	2,144,111
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		28,558		Community Development Block Grant	150,000
Total Property Taxes		14,993,226		Health Grants	1,999,134
Other Taxes				Other:	
Sales and Use Taxes		3,517,481		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		1,917,220		Office of Criminal Justice and Planning Programs	587,421
Property Transfer		930,876		DEA Programs/Drug and Alcohol Programs	1,624,617
Transient Lodging		38,382		District Attorney Programs	6,100,632
Timber Yield		118,371		Aging Programs	—
Aircraft		57,119		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	1,260,654
Utility Users Tax		—		Law Enforcement	229,994
Other		—		Other	1,896,220
Total Other Taxes		6,579,449		Total Federal	79,550,803
Total Taxes		21,572,675		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	2,284,158
Capital Outlay		—		Total Other Aid	2,284,158
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	544,507
Animal Licenses		83,492		Property Tax Administrative Fees	796,809
Business Licenses		242,552		Auditing and Accounting Fees	356,413
Construction Permits		1,385,384		Communication Services	—
Road Privileges and Permits		27,189		Election Services	163,380
Zoning Permits		196,579		Legal Services	790,365
Franchises		1,208,751		Planning and Engineering Services	413,684
Other		173,808		Agricultural Services	70,311
Total Licenses Permits and Franchises		3,317,755		Civil Process Services	113,354
Fines, Forfeitures and Penalties				Court Fees and Costs	2,026,316
Vehicle Code Fines		—		Booking Fees	54,766
Other Court Fines		1,074,783		Estate Fees	229,259
Forfeitures and Penalties		1,188,893		Human Services	232,336
Penalties and Cost on Delinquent Taxes		2,375,258		Law Enforcement Services	1,385,778
Total Fines, Forfeitures and Penalties		4,638,934		Recording Fees	689,244
Revenue from Use of Money and Property				Road and Street Services	254,330
Interest		2,541,792		Health Fees	1,539,946
Rents and Concessions		48,732		Mental Health Services	545,837
Royalties		—		California Children Services	2,484
Total Revenue from the Use of Money and Property		2,590,524		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	89,615
State				Library Services	52,708
Highway Users Tax		5,169,749		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		13,596,512		Other:	
Realignment from the Vehicle License Fee Fund		9,811,683		Personnel Services	44,996
Public Assistance Administration		17,107,499		Building Maintenance and Grounds	74,881
Public Assistance Programs		22,376,819		Administrative Services	135,220
Realignment for Social Services		13,585,916		Other	2,205,545
Health:				Total Charges for Current Services	12,812,084
Aid for Mental Health		16,707,533		Miscellaneous Revenue	
Realignment for Mental Health		4,709,155		Other Sales	81,039
Medically Indigent Adults		—		Tobacco Settlement	2,559,212
Alcohol and Drug Abuse		2,062,229		Welfare Repayments	—
Other Aid for Health		4,553,160		Cancelled Warrants	—
Realignment for Health Services		2,321,018		Other	1,735,404
Homeowners' Property Tax Relief		377,237		Total Miscellaneous Revenue	4,375,655
Open Space Tax Relief		647,340		Other Financing Sources	
SB90 Mandated Costs		—		Sale of Fixed Assets	55,949
Public Safety Fund		10,778,162		Proceeds from the Sale of Bonds	5,040,019
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,014,254		Total Other Financing Sources	5,095,968
Office of Criminal Justice and Planning Programs		610,198		Total General County Revenues Before Transfers	273,465,716
Library		293,351		Transfers In	
District Attorney Programs		2,983,139		Total Transfers In from Enterprises	—
Law Enforcement		960,971		Operating Transfers Between Funds Other Than Governmental and Enterprise	268,504
Other		7,561,235		Total General County Revenues and Transfers In	\$ 273,734,220
Total State		137,227,160			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Butte

General		Public Ways and Facilities	
Board of Supervisors	\$ 583,896	Total Roads	12,963,933
Clerk of the Board	198,597	Total Transportation Terminals	—
Administrative Officer	1,393,251	Total Transportation Systems	—
Other	299,573	Total Parking Facilities	—
Total Legislative and Administrative	2,475,317	Total Public Ways and Facilities	12,963,933
Finance		Health	
Auditor-Controller	2,021,484	Total Public Health	12,175,594
Treasurer-Tax Collector	1,609,245	Total Medical Care	6,645,500
Assessor	2,978,063	Total Mental Health	28,935,820
Other	344,564	Total Drug and Alcohol Abuse Services	4,019,764
Total Finance	6,953,356	Total Health	51,776,678
Counsel		Sanitation	
County Counsel	1,582,511	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,582,511	Public Assistance	
Total Personnel	1,053,763	Welfare	
Total Elections	877,462	Administration	29,053,037
Total Communications	—	Aid Programs - Cash (Grants)	44,000,825
Total Property Management	7,588	Total Welfare	73,053,862
Plant Acquisition		Social Services	
Jails	3,610,142	Administration and Programs	38,098,376
Courts	94,286	Other	—
Other	702,624	Total Social Services	38,098,376
Total Plant Acquisition	4,407,052	General Relief	
Total Promotion	—	Aid to Indigents	818,423
Total Other General	898,605	Indigent Burial	—
Total General	18,255,654	Total General Relief	818,423
Public Protection		Total Care of Court Wards	208,776
Judicial		Total Veteran Services	171,841
Trial Court Maintenance of Effort (MOE)	1,217,952	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	316,805	Workforce Investment Act (WIA)	—
Other Trial Court	2,175,553	Other	571,147
County Clerk	—	Total Other Public Assistance	571,147
Grand Jury (Including Audit)	109,551	Total Public Assistance	112,922,425
District Attorney-Prosecution	8,276,350	Education	
District Attorney-Family Support	8,761,581	Total School Administration	—
Public Defender	2,390,869	Total Library Services	2,323,693
Court Appointed Counsel	—	Total Agricultural Education	189,333
Other	3,268	Total Other Education	—
Total Judicial	23,251,929	Total Education	2,513,026
Total Police Protection	11,450,959	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	9,524
Adult Detention	10,521,585	Total Cultural Services	—
Juvenile Detention	2,581,354	Total Veteran Memorial Building	238,373
Probation	6,713,875	Total Small Craft Harbors	—
Total Detention and Correction	19,816,814	Total Recreation and Cultural	247,897
Total Fire Protection	11,977,156	Debt Service	
Total Flood Control - Soil and Water Conservation	625,443	Total Retirement of Long-Term Debt	917,130
Protective Inspection		Total Interest on Long-Term Debt	508,951
Agricultural Commissioner	1,518,036	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	10,487	Total Debt Service	1,426,081
Other	—	Total General County Expenditures Before Transfers	274,644,888
Total Protective Inspection	1,528,523	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	162,727	Operating Transfers Between Funds Other Than	—
Recorder	1,013,136	Governmental and Enterprise	330,391
Coroner	—	Total General County Expenditures and Transfers Out	\$ 274,975,279
Emergency Services	209,476		
Planning and Zoning	3,655,258		
Pound	545,859		
Other	301,914		
Total Other Protection	5,888,370		
Total Public Protection	74,539,194		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 97,454,449	\$ 25,639,808	\$ 71,814,641

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Butte

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ —
Fire Trucks Capital Lease	—	—	—	—	—	—	1,026,882
Total Other Long-Term Debt Schedule				—	—	—	1,026,882
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 1,026,882

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 12,982,671
--------------------------------	----------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 281,278
Local Cash Grants	571,519
State Cash Grants	126,487
Federal Cash Grants	175,590
Other Revenues	24,184
Total Revenues	1,179,058
Purchased Transportation	1,515,484
Other Expenses	417,450
Total Expenses	1,932,934
Net Transit Income (Loss)	(753,876)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (753,876)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	392
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 392

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Butte

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 4,553,286
Total Operating Expenses	6,850,493
Net Operating Income (Loss)	(2,297,207)
Total Non-Operating Revenues	1,137,581
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(1,159,626)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (1,159,626)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Calaveras

Taxes				Federal	
Property Taxes				Public Assistance Administration	2,682,400
County Wide Secured and Unsecured	\$	7,413,072		Public Assistance Programs	2,324,070
Less Than County Wide Funds - Secured and Unsecured		682,427		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		4,710		Community Development Block Grant	—
Total Property Taxes		8,100,209		Health Grants	192,132
Other Taxes				Other:	
Sales and Use Taxes		1,982,862		Community Oriented Policing Services (COPS)	104,949
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	194,857
Property Transfer		516,400		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		299,818		District Attorney Programs	—
Timber Yield		113,139		Aging Programs	—
Aircraft		228		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	565,709
Utility Users Tax		—		Law Enforcement	—
Other		60		Other	674,262
Total Other Taxes		2,912,507		Total Federal	6,738,379
Total Taxes		11,012,716		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	—
Capital Outlay		—		Total Other Aid	—
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	532,680
Animal Licenses		73,451		Property Tax Administrative Fees	—
Business Licenses		57,887		Auditing and Accounting Fees	360
Construction Permits		1,735,412		Communication Services	—
Road Privileges and Permits		94,422		Election Services	53,406
Zoning Permits		—		Legal Services	5,485
Franchises		590,005		Planning and Engineering Services	247,402
Other		178,254		Agricultural Services	3,511
Total Licenses Permits and Franchises		2,729,431		Civil Process Services	12,178
Fines, Forfeitures and Penalties				Court Fees and Costs	215,020
Vehicle Code Fines		154,242		Booking Fees	5,292
Other Court Fines		675,467		Estate Fees	—
Forfeitures and Penalties		—		Human Services	12,883
Penalties and Cost on Delinquent Taxes		92,403		Law Enforcement Services	194,708
Total Fines, Forfeitures and Penalties		922,112		Recording Fees	517,076
Revenue from Use of Money and Property				Road and Street Services	41,436
Interest		756,363		Health Fees	101,153
Rents and Concessions		1,200		Mental Health Services	127,425
Royalties		—		California Children Services	—
Total Revenue from the Use of Money and Property		757,563		Sanitation Services	422,413
Aid from Other Governmental Agencies				Institutional Care and Services	459
State				Library Services	14,110
Highway Users Tax		1,861,529		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		2,756,313		Other:	
Realignment from the Vehicle License Fee Fund		1,758,930		Personnel Services	—
Public Assistance Administration		2,357,595		Building Maintenance and Grounds	—
Public Assistance Programs		2,066,436		Administrative Services	—
Realignment for Social Services		1,320,071		Other	1,704,191
Health:				Total Charges for Current Services	4,211,188
Aid for Mental Health		1,356,518		Miscellaneous Revenue	
Realignment for Mental Health		757,813		Other Sales	22,282
Medically Indigent Adults		—		Tobacco Settlement	652,876
Alcohol and Drug Abuse		559,191		Welfare Repayments	87,501
Other Aid for Health		353,278		Cancelled Warrants	48,377
Realignment for Health Services		740,353		Other	1,531,498
Homeowners' Property Tax Relief		144,350		Total Miscellaneous Revenue	2,342,534
Open Space Tax Relief		197,487		Other Financing Sources	
SB90 Mandated Costs		—		Sale of Fixed Assets	15,429
Public Safety Fund		1,223,149		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		269,839		Total Other Financing Sources	15,429
Office of Criminal Justice and Planning Programs		145,677		Total General County Revenues Before Transfers	48,916,420
Library		38,102		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		605,097		Operating Transfers Between Funds Other Than Governmental and Enterprise	191,509
Other		1,675,340		Total General County Revenues and Transfers In	\$ 49,107,929
Total State		20,187,068			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Calaveras

General		Public Ways and Facilities	
Board of Supervisors	\$ 293,641	Total Roads	4,052,861
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	565,161	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	858,802	Total Public Ways and Facilities	4,052,861
Finance		Health	
Auditor-Controller	686,049	Total Public Health	2,702,740
Treasurer-Tax Collector	324,316	Total Medical Care	—
Assessor	1,048,091	Total Mental Health	2,007,571
Other	395,219	Total Drug and Alcohol Abuse Services	875,481
Total Finance	2,453,675	Total Health	5,585,792
Counsel		Sanitation	
County Counsel	422,756	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	422,756	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	238,772	Administration	4,188,081
Total Communications	7,413	Aid Programs - Cash (Grants)	6,110,849
Total Property Management	488,442	Total Welfare	10,298,930
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	16,314
Courts	—	Other	444,717
Other	112,282	Total Social Services	461,031
Total Plant Acquisition	112,282	General Relief	
Total Promotion	158,875	Aid to Indigents	—
Total Other General	2,898,103	Indigent Burial	—
Total General	7,639,120	Total General Relief	—
Public Protection		Total Care of Court Wards	5,095
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	310,331	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	34,866	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	444,332
County Clerk	161,330	Total Other Public Assistance	444,332
Grand Jury (Including Audit)	47,468	Total Public Assistance	11,209,388
District Attorney-Prosecution	839,422	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	343,007	Total Library Services	541,758
Court Appointed Counsel	—	Total Agricultural Education	152,507
Other	123,170	Total Other Education	—
Total Judicial	1,859,594	Total Education	694,265
Total Police Protection	5,672,737	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	1,329,662	Total Cultural Services	15,581
Juvenile Detention	657,551	Total Veteran Memorial Building	—
Probation	446,254	Total Small Craft Harbors	—
Total Detention and Correction	2,433,467	Total Recreation and Cultural	15,581
Total Fire Protection	376,729	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	728,024
Protective Inspection		Total Interest on Long-Term Debt	77,906
Agricultural Commissioner	695,398	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,639,351	Total Debt Service	805,930
Other	—	Total General County Expenditures Before Transfers	44,359,962
Total Protective Inspection	2,334,749	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	328,496	Governmental and Enterprise	2,159,007
Coroner	108,570	Total General County Expenditures and Transfers Out	\$ 46,518,969
Emergency Services	219,334		
Planning and Zoning	739,047		
Pound	244,341		
Other	39,961		
Total Other Protection	1,679,749		
Total Public Protection	14,357,025		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 28,815,528	\$ 11,618,639	\$ 17,196,889

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Calaveras

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Airport Ent. - Electric	1999	—	—	\$ 154,168	\$ —	\$ 20,023	\$ 86,858
Airport Ent. - Hangars	1999	—	—	391,554	—	32,046	217,554
Airport Electric	1999	—	—	0	—	—	—
Airport Hangars	1999	—	—	0	—	—	—
Total State Construction Loans				545,722	—	52,069	304,412
Other Long-Term Debt Schedule							
Mail Machine	—	—	—	—	—	—	—
Imperial Bank Equip-Vehicle Lease	—	—	—	—	—	—	18,118
Caterpillar Fin Serv-3 Graders	—	—	—	—	—	—	17,883
Caterpillar Fin Serv-Grader	—	—	—	—	—	—	44,592
Mun Serv Grp #6-Vehicle Lease	—	—	—	—	—	—	—
Mun Serv Grp #A-Vehicle Lease	—	—	—	—	—	—	—
Mun Serv Grp #7-Vehicle Lease	—	—	—	—	—	—	38,348
CWHS Building Lease	—	—	—	—	—	—	—
CWHS Building Operating Lease	—	—	—	—	—	—	6,550,387
Modular Furniture	—	—	—	—	—	—	288,063
Mun Serv Grp #8-5 Police Veh	—	—	—	—	—	—	134,431
Mun Serv Grp #9-5 Police Veh	—	—	—	—	—	—	161,826
Total Other Long-Term Debt Schedule				—	—	—	7,253,648
County Total Bonds and Other Long-Term Debt				\$ 545,722	\$ —	\$ 52,069	\$ 7,558,060

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 731,108
--------------------------------	-------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 33,022
Local Cash Grants	356,552
State Cash Grants	58,275
Federal Cash Grants	113,417
Other Revenues	53,181
Total Revenues	614,447
Purchased Transportation	318,470
Other Expenses	53,773
Total Expenses	372,243
Net Transit Income (Loss)	242,204
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 242,204
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Calaveras

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 165,145
Total Operating Expenses	92,381
Net Operating Income (Loss)	72,764
Total Non-Operating Revenue	36,026
Total Non-Operating Expenses	58,373
Income (Loss) Before Operating Transfers	50,417
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 50,417
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 3,757,188
Total Operating Expenses	3,218,542
Net Operating Income (Loss)	538,646
Total Non-Operating Revenues	365,268
Total Non-Operating Expenses	1,495,066
Income (Loss) Before Operating Transfers	(591,152)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (591,152)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Colusa

Taxes				Federal	
Property Taxes				Public Assistance Administration	1,072,162
County Wide Secured and Unsecured	\$	4,862,336		Public Assistance Programs	704,081
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	5,111
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		(21,540)		Community Development Block Grant	—
Total Property Taxes		4,840,796		Health Grants	102,634
Other Taxes				Other:	
Sales and Use Taxes		673,415		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	—
Property Transfer		—		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		—		District Attorney Programs	537,904
Timber Yield		—		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	—
Other		20,359		Other	294,692
Total Other Taxes		693,774		Total Federal	2,716,584
Total Taxes		5,534,570		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	2,198
Operations		—		Other Governmental Agencies	80,107
Capital Outlay		—		Total Other Aid	82,305
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	62,112
Animal Licenses		10,669		Property Tax Administrative Fees	204,753
Business Licenses		12,340		Auditing and Accounting Fees	5,631
Construction Permits		131,921		Communication Services	—
Road Privileges and Permits		9,910		Election Services	31,748
Zoning Permits		24,038		Legal Services	29,972
Franchises		411,179		Planning and Engineering Services	155,091
Other		419,409		Agricultural Services	64,748
Total Licenses Permits and Franchises		1,019,466		Civil Process Services	60,335
Fines, Forfeitures and Penalties				Court Fees and Costs	23,672
Vehicle Code Fines		66,147		Booking Fees	—
Other Court Fines		866,723		Estate Fees	2,900
Forfeitures and Penalties		119,688		Human Services	15,990
Penalties and Cost on Delinquent Taxes		276,617		Law Enforcement Services	170,962
Total Fines, Forfeitures and Penalties		1,329,175		Recording Fees	219,182
Revenue from Use of Money and Property				Road and Street Services	20,300
Interest		121,169		Health Fees	32,761
Rents and Concessions		140,022		Mental Health Services	15,383
Royalties		66		California Children Services	100
Total Revenue from the Use of Money and Property		261,257		Sanitation Services	7,910
Aid from Other Governmental Agencies				Institutional Care and Services	92,127
State				Library Services	1,858
Highway Users Tax		1,259,521		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		1,513,242		Other:	
Realignment from the Vehicle License Fee Fund		1,321,244		Personnel Services	—
Public Assistance Administration		1,541,554		Building Maintenance and Grounds	—
Public Assistance Programs		968,358		Administrative Services	12,960
Realignment for Social Services		876,625		Other	945,637
Health:				Total Charges for Current Services	2,176,132
Aid for Mental Health		464,812		Miscellaneous Revenue	
Realignment for Mental Health		1,160,707		Other Sales	12,772
Medically Indigent Adults		—		Tobacco Settlement	124,212
Alcohol and Drug Abuse		845,638		Welfare Repayments	—
Other Aid for Health		521,794		Cancelled Warrants	8,543
Realignment for Health Services		709,156		Other	562,785
Homeowners' Property Tax Relief		63,161		Total Miscellaneous Revenue	708,312
Open Space Tax Relief		842,849		Other Financing Sources	
SB90 Mandated Costs		442		Sale of Fixed Assets	18,278
Public Safety Fund		1,089,171		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	1,460,000
Supplemental Law Enforcement Services Fund (SLESF/COPS)		164,128		Total Other Financing Sources	1,478,278
Office of Criminal Justice and Planning Programs		1,063,562		Total General County Revenues Before Transfers	34,757,139
Library		134,604		Transfers In	
District Attorney Programs		120,116		Total Transfers In from Enterprises	—
Law Enforcement		153,557		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		4,636,819		Total General County Revenues and Transfers In	\$ 34,757,139
Total State		19,451,060			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Colusa

General		Public Ways and Facilities	
Board of Supervisors	\$ 434,171	Total Roads	5,862,966
Clerk of the Board	196,641	Total Transportation Terminals	48,195
Administrative Officer	52,707	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	683,519	Total Public Ways and Facilities	5,911,161
Finance		Health	
Auditor-Controller	421,882	Total Public Health	1,765,223
Treasurer-Tax Collector	270,096	Total Medical Care	89,590
Assessor	764,646	Total Mental Health	2,499,952
Other	2,000	Total Drug and Alcohol Abuse Services	1,782,027
Total Finance	1,458,624	Total Health	6,136,792
Counsel		Sanitation	
County Counsel	130,111	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	130,111	Public Assistance	
Total Personnel	22,437	Welfare	
Total Elections	133,208	Administration	2,744,433
Total Communications	—	Aid Programs - Cash (Grants)	2,417,677
Total Property Management	571,783	Total Welfare	5,162,110
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	81,631
Courts	—	Other	5,390
Other	—	Total Social Services	87,021
Total Plant Acquisition	—	General Relief	
Total Promotion	22,971	Aid to Indigents	58,997
Total Other General	175,143	Indigent Burial	2,540
Total General	3,197,796	Total General Relief	61,537
Public Protection		Total Care of Court Wards	41,340
Judicial		Total Veteran Services	44,632
Trial Court Maintenance of Effort (MOE)	397,468	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	158,898	Workforce Investment Act (WIA)	—
Other Trial Court	308,906	Other	11,776
County Clerk	—	Total Other Public Assistance	11,776
Grand Jury (Including Audit)	4,866	Total Public Assistance	5,408,416
District Attorney-Prosecution	724,368	Education	
District Attorney-Family Support	667,979	Total School Administration	906
Public Defender	257,152	Total Library Services	695,034
Court Appointed Counsel	13,379	Total Agricultural Education	233,459
Other	190,699	Total Other Education	—
Total Judicial	2,723,715	Total Education	929,399
Total Police Protection	3,159,671	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	16,978
Adult Detention	1,959,846	Total Cultural Services	—
Juvenile Detention	—	Total Veteran Memorial Building	12,926
Probation	887,666	Total Small Craft Harbors	—
Total Detention and Correction	2,847,512	Total Recreation and Cultural	29,904
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	11,729	Total Retirement of Long-Term Debt	508,338
Protective Inspection		Total Interest on Long-Term Debt	303,096
Agricultural Commissioner	711,231	Total Interest on Short-Term Notes and Warrants	2,106
Building Inspector	246,816	Total Debt Service	813,540
Other	—	Total General County Expenditures Before Transfers	33,144,132
Total Protective Inspection	958,047	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	30,000	Operating Transfers Between Funds Other Than	
Recorder	196,641	Governmental and Enterprise	1,471,277
Coroner	159,432	Total General County Expenditures and Transfers Out	\$ 34,615,409
Emergency Services	193,499		
Planning and Zoning	246,817		
Pound	144,223		
Other	45,838		
Total Other Protection	1,016,450		
Total Public Protection	10,717,124		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 16,882,490	\$ 10,242,195	\$ 6,640,295

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Colusa

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ 842,608
Compensated Absences	—	—	—	—	—	—	1,670,098
Dept. of Transportation Loan Payable	—	—	—	—	—	—	22,322
Postclosure Landfill Liability	—	—	—	—	—	—	938,390
Total Other Long-Term Debt Schedule				—	—	—	3,473,418
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,473,418

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 6,769,633

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	<u>—</u>
Total Other Operating Revenues	—
Total Operating Revenue	<u>—</u>
Total Operating Expenses	—
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	<u>—</u>
Net Income Before Extraordinary Items	<u>—</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 71,682
Local Cash Grants	479,958
State Cash Grants	9,653
Federal Cash Grants	25,911
Other Revenues	11,816
Total Revenues	<u>599,020</u>
Purchased Transportation	28,197
Other Expenses	612,510
Total Expenses	<u>640,707</u>
Net Transit Income (Loss)	<u>(41,687)</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ (41,687)</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Colusa

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	172,076
Total Operating Expenses		210,624
Net Operating Income (Loss)		(38,548)
Total Non-Operating Revenue		58,634
Total Non-Operating Expenses		39,899
Income (Loss) Before Operating Transfers		(19,813)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(19,813)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	924,755
Total Operating Expenses		1,018,128
Net Operating Income (Loss)		(93,373)
Total Non-Operating Revenues		52,163
Total Non-Operating Expenses		57,611
Income (Loss) Before Operating Transfers		(98,821)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(98,821)
Current Year Capital Outlay (Enterprise Activity)	\$	634

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Contra Costa

Taxes			Federal	
Property Taxes			Public Assistance Administration	135,194,098
County Wide Secured and Unsecured	\$	126,245,312	Public Assistance Programs	63,385,183
Less Than County Wide Funds - Secured and Unsecured		13,877,936	Health Administration	10,676,214
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	7,711,103
Prior Year Secured and Unsecured		(991,353)	Community Development Block Grant	6,565,086
Total Property Taxes		139,131,895	Health Grants	2,846,065
Other Taxes			Other:	
Sales and Use Taxes		10,966,035	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	—
Property Transfer		8,433,890	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		1,116,912	District Attorney Programs	—
Timber Yield		—	Aging Programs	—
Aircraft		403,152	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	1,677,190
Other		—	Other	11,843,659
Total Other Taxes		20,919,989	Total Federal	239,898,598
Total Taxes		160,051,884	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	33,181,420
Capital Outlay		—	Total Other Aid	33,181,420
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	11,678,938
Animal Licenses		1,335,386	Property Tax Administrative Fees	—
Business Licenses		927,327	Auditing and Accounting Fees	1,620,905
Construction Permits		20,675,542	Communication Services	2,201,667
Road Privileges and Permits		697,738	Election Services	2,013,708
Zoning Permits		480,286	Legal Services	1,208,165
Franchises		13,377,249	Planning and Engineering Services	7,562,981
Other		1,228,292	Agricultural Services	85,315
Total Licenses Permits and Franchises		38,721,820	Civil Process Services	374,995
Fines, Forfeitures and Penalties			Court Fees and Costs	8,140,662
Vehicle Code Fines		1,721,876	Booking Fees	—
Other Court Fines		4,699,965	Estate Fees	161,199
Forfeitures and Penalties		3,676,797	Human Services	2,231,456
Penalties and Cost on Delinquent Taxes		8,118,296	Law Enforcement Services	37,172,589
Total Fines, Forfeitures and Penalties		18,216,934	Recording Fees	16,230,870
Revenue from Use of Money and Property			Road and Street Services	10,335,005
Interest		7,043,476	Health Fees	17,155,810
Rents and Concessions		5,050,780	Mental Health Services	38,100,318
Royalties		—	California Children Services	14
Total Revenue from the Use of Money and Property		12,094,256	Sanitation Services	1,245,388
Aid from Other Governmental Agencies			Institutional Care and Services	904,360
State			Library Services	598,228
Highway Users Tax		15,885,991	Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		66,446,253	Other:	
Realignment from the Vehicle License Fee Fund		—	Personnel Services	1,789,488
Public Assistance Administration		57,748,605	Building Maintenance and Grounds	8,996,290
Public Assistance Programs		39,105,421	Administrative Services	—
Realignment for Social Services		25,738,156	Other	7,938,791
Health:			Total Charges for Current Services	177,747,142
Aid for Mental Health		8,744,542	Miscellaneous Revenue	
Realignment for Mental Health		26,837,693	Other Sales	382,995
Medically Indigent Adults		—	Tobacco Settlement	—
Alcohol and Drug Abuse		16,317,740	Welfare Repayments	—
Other Aid for Health		12,301,063	Cancelled Warrants	—
Realignment for Health Services		—	Other	84,520,191
Homeowners' Property Tax Relief		2,362,826	Total Miscellaneous Revenue	84,903,186
Open Space Tax Relief		71,069	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	1,285,628
Public Safety Fund		59,392,928	Proceeds from the Sale of Bonds	322,710,000
Other:			Other Long-Term Debt Proceeds	1,007,182
Supplemental Law Enforcement Services Fund (SLESF/COPS)		6,612,436	Total Other Financing Sources	325,002,810
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	1,459,064,072
Library		—	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	—
Law Enforcement		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	163,000
Other		31,681,299	Total General County Revenues and Transfers In	\$ 1,459,227,072
Total State		369,246,022		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Contra Costa

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,789,050	Total Roads	71,820,948
Clerk of the Board	505,032	Total Transportation Terminals	—
Administrative Officer	2,845,949	Total Transportation Systems	385,604
Other	817,934	Total Parking Facilities	—
Total Legislative and Administrative	7,957,965	Total Public Ways and Facilities	72,206,552
Finance		Health	
Auditor-Controller	5,847,606	Total Public Health	62,616,156
Treasurer-Tax Collector	3,833,778	Total Medical Care	2,965,647
Assessor	12,155,993	Total Mental Health	88,054,807
Other	4,087,338	Total Drug and Alcohol Abuse Services	19,305,613
Total Finance	25,924,715	Total Health	172,942,223
Counsel		Sanitation	
County Counsel	3,562,168	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,562,168	Public Assistance	
Total Personnel	6,609,538	Welfare	
Total Elections	4,478,308	Administration	102,201,624
Total Communications	2,779,640	Aid Programs - Cash (Grants)	83,558,047
Total Property Management	32,243,523	Total Welfare	185,759,671
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	96,148,170
Courts	2,922	Other	1,489,961
Other	38,727,990	Total Social Services	97,638,131
Total Plant Acquisition	38,730,912	General Relief	
Total Promotion	308,474	Aid to Indigents	4,049,403
Total Other General	19,849,129	Indigent Burial	56,533
Total General	142,444,372	Total General Relief	4,105,936
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	552,607
Trial Court Maintenance of Effort (MOE)	16,461,021	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,966,010	Workforce Investment Act (WIA)	7,934,456
Other Trial Court	11,797,654	Other	38,221,476
County Clerk	—	Total Other Public Assistance	46,155,932
Grand Jury (Including Audit)	132,902	Total Public Assistance	334,212,277
District Attorney-Prosecution	21,019,177	Education	
District Attorney-Family Support	20,287,779	Total School Administration	—
Public Defender	15,928,519	Total Library Services	18,084,293
Court Appointed Counsel	1,501,290	Total Agricultural Education	257,316
Other	613,373	Total Other Education	—
Total Judicial	89,707,725	Total Education	18,341,609
Total Police Protection	78,549,758	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	52,197,683	Total Cultural Services	—
Juvenile Detention	22,118,230	Total Veteran Memorial Building	—
Probation	24,815,240	Total Small Craft Harbors	—
Total Detention and Correction	99,131,153	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	691,577	Total Retirement of Long-Term Debt	23,066,113
Protective Inspection		Total Interest on Long-Term Debt	21,050,765
Agricultural Commissioner	3,255,582	Total Interest on Short-Term Notes and Warrants	1,613,171
Building Inspector	10,094,829	Total Debt Service	45,730,049
Other	—	Total General County Expenditures Before Transfers	1,090,536,559
Total Protective Inspection	13,350,411	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	46,759,528
Local Agency Formation Commission (LAFCO)	275,025	Operating Transfers Between Funds Other Than	
Recorder	4,235,483	Governmental and Enterprise	—
Coroner	1,764,771	Total General County Expenditures and Transfers Out	\$ 1,137,296,087
Emergency Services	2,716,109		
Planning and Zoning	7,090,780		
Pound	6,300,953		
Other	845,732		
Total Other Protection	23,228,853		
Total Public Protection	304,659,477		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 4,666,486,777	\$ 221,918,500	\$ 4,444,568,277

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Contra Costa

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1994	1994	2011	\$ 337,365,000	\$ 337,365,000	\$ 161,245,138	\$ 176,119,862
Pension Obligation Bonds 2	2001	2001	2014	107,005,000	107,005,000	1,950,000	105,055,000
Pension Obligation Bonds 3	2002	2002	2022	322,710,000	322,710,000	—	322,710,000
Total Pension Obligation Bonds				767,080,000	767,080,000	163,195,138	603,884,862
Special Assessment Bonds							
1915 Act Bonds	1987	1987	2016	31,741,119	31,741,119	26,191,119	5,550,000
1915 Act Bonds	2001	2002	2017	6,575,000	6,575,000	445,000	6,130,000
Total Special Assessment Bonds				38,316,119	38,316,119	26,636,119	11,680,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	35,703,292
Compensated Absences (Ent)	—	—	—	—	—	—	6,700,000
Other Leases - Equipment	—	—	—	—	—	—	10,855,948
Total Other Long-Term Debt Schedule				—	—	—	53,259,240
County Total Bonds and Other Long-Term Debt				\$ 805,396,119	\$ 805,396,119	\$ 189,831,257	\$ 668,824,102
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 438,069,046			

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 309,827,046
Total Deductions from Revenues	141,633,736
Net Patient Revenue	168,193,310
Total Other Operating Revenues	118,764,451
Total Operating Revenue	286,957,761
Total Operating Expenses	368,289,911
Net Operating Income (Loss)	(81,332,150)
Total Non-Operating Revenue	98,260,181
Total Non-Operating Expenses	12,387,266
Net Non-Operating Income	85,872,915
Net Income Before Extraordinary Items	4,540,765
Extraordinary Items	—
Income (Loss) Before Operating Transfers	4,540,765
Transfers In from the County	46,759,528
Transfers Out to the County	—
Net Transfers In (Out)	46,759,528
Net Income (Loss)	\$ 51,300,293
Current Year Capital Outlay (Enterprise Activity)	\$ 13,064,379

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Contra Costa

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 3,170,493
Total Operating Expenses	4,397,572
Net Operating Income (Loss)	(1,227,079)
Total Non-Operating Revenue	1,022,308
Total Non-Operating Expenses	257,403
Income (Loss) Before Operating Transfers	(462,174)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (462,174)
Current Year Capital Outlay (Enterprise Activity)	\$ 1,113,036

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Medical Insurance

Total Operating Revenue	\$ 1,662,000
Total Operating Expense	1,744,000
Net Operating Income (Loss)	(82,000)
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(82,000)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (82,000)
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Sheriff Training Ctr

Total Operating Revenue	\$ 590,000
Total Operating Expense	1,571,588
Net Operating Income (Loss)	(981,588)
Total Non-Operating Revenue	468,000
Total Non-Operating Expenses	10,412
Income (Loss) Before Operating Transfers	(524,000)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (524,000)
Current Year Capital Outlay	\$ 412,427

Table 6. Counties Annual Report — Fiscal Year 2002-03

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Miscellaneous Revenues of \$68,441,676 and various Operating Expenditures are overstated due to the inclusion of interfund charges between governmental funds. The related interfund expenditure amounts are indeterminable and cannot be eliminated from the report.
Reference: Table 6, Statement of General County Revenues and Statement of General County Expenditures.
2. Informational Note: Revenues for Realignment from Vehicle License Fees of \$17,673,355, Realignment for Health Services of \$7,419,165, and Tobacco Settlement of \$11,915,615 are reported on the Hospital Enterprise Statement of Revenues and Expenses as State Subventions or Grants and Other Non-Operating Revenues, included in Total Non-Operating Revenues in lieu of being reported in the Statement of General County Revenues, State and Miscellaneous revenue sources.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses.
3. Informational Note: In the 2002-03 fiscal year, Contra Costa County issued \$322 million in Pension Obligation Bonds, reported as Proceeds From the Sale of Bonds, and reported the payment of \$319 million to the Contra Costa Employees' Retirement Association (CCCERA) as an adjustment to Fund Balance.
Reference: Table 6, Statement of Revenues.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Del Norte

Taxes			Federal	
Property Taxes			Public Assistance Administration	4,620,818
County Wide Secured and Unsecured	\$	2,297,592	Public Assistance Programs	5,218,698
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		—	Community Development Block Grant	—
Total Property Taxes		2,297,592	Health Grants	—
Other Taxes			Other:	
Sales and Use Taxes		1,068,187	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	—
Property Transfer		104,143	DEA Programs/Drug and Alcohol Programs	488,591
Transient Lodging		220,474	District Attorney Programs	—
Timber Yield		86,177	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	58,052
Utility Users Tax		—	Law Enforcement	203,375
Other		—	Other	1,856,249
Total Other Taxes		1,478,981	Total Federal	12,445,783
Total Taxes		3,776,573	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	5,700
Operations		—	Other Governmental Agencies	185,702
Capital Outlay		—	Total Other Aid	191,402
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	119,830
Animal Licenses		71,406	Property Tax Administrative Fees	124,619
Business Licenses		—	Auditing and Accounting Fees	3,547
Construction Permits		407,129	Communication Services	4,800
Road Privileges and Permits		16,173	Election Services	24,703
Zoning Permits		19,392	Legal Services	1,378,769
Franchises		316,140	Planning and Engineering Services	141,939
Other		13,148	Agricultural Services	15,470
Total Licenses Permits and Franchises		843,388	Civil Process Services	27,977
Fines, Forfeitures and Penalties			Court Fees and Costs	110,598
Vehicle Code Fines		—	Booking Fees	34,338
Other Court Fines		887,761	Estate Fees	—
Forfeitures and Penalties		1,832	Human Services	29,468
Penalties and Cost on Delinquent Taxes		234,872	Law Enforcement Services	199,109
Total Fines, Forfeitures and Penalties		1,124,465	Recording Fees	193,287
Revenue from Use of Money and Property			Road and Street Services	118,260
Interest		473,958	Health Fees	82,194
Rents and Concessions		132,135	Mental Health Services	203,224
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		606,093	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	912,361
State			Library Services	—
Highway Users Tax		762,700	Park and Recreation Fees	71,641
Motor Vehicle In-Lieu Tax		2,516,779	Other:	
Realignment from the Vehicle License Fee Fund		1,497,246	Personnel Services	46,000
Public Assistance Administration		2,514,024	Building Maintenance and Grounds	6,976
Public Assistance Programs		3,836,758	Administrative Services	234,231
Realignment for Social Services		1,310,920	Other	44,349
Health:			Total Charges for Current Services	4,127,690
Aid for Mental Health		638,731	Miscellaneous Revenue	
Realignment for Mental Health		818,950	Other Sales	63,544
Medically Indigent Adults		—	Tobacco Settlement	346,488
Alcohol and Drug Abuse		221,496	Welfare Repayments	61,589
Other Aid for Health		508,688	Cancelled Warrants	6,986
Realignment for Health Services		495,380	Other	136,482
Homeowners' Property Tax Relief		65,764	Total Miscellaneous Revenue	615,089
Open Space Tax Relief		—	Other Financing Sources	
SB90 Mandated Costs		10,998	Sale of Fixed Assets	3,305
Public Safety Fund		930,942	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		119,043	Total Other Financing Sources	3,305
Office of Criminal Justice and Planning Programs		649,162	Total General County Revenues Before Transfers	44,332,634
Library		—	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	—
Law Enforcement		698,466	Operating Transfers Between Funds Other Than Governmental and Enterprise	295,029
Other		3,002,799	Total General County Revenues and Transfers In	\$ 44,627,663
Total State		20,598,846		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Del Norte

General		Public Ways and Facilities	
Board of Supervisors	\$ 270,221	Total Roads	3,600,895
Clerk of the Board	29,098	Total Transportation Terminals	—
Administrative Officer	283,571	Total Transportation Systems	—
Other	176,737	Total Parking Facilities	—
Total Legislative and Administrative	759,627	Total Public Ways and Facilities	3,600,895
Finance		Health	
Auditor-Controller	504,807	Total Public Health	2,003,885
Treasurer-Tax Collector	419,447	Total Medical Care	—
Assessor	530,528	Total Mental Health	3,055,510
Other	87,797	Total Drug and Alcohol Abuse Services	654,251
Total Finance	1,542,579	Total Health	5,713,646
Counsel		Sanitation	
County Counsel	264,666	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	264,666	Public Assistance	
Total Personnel	283,571	Welfare	
Total Elections	102,339	Administration	2,304,805
Total Communications	—	Aid Programs - Cash (Grants)	7,216,283
Total Property Management	913,866	Total Welfare	9,521,088
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	3,511,137
Courts	—	Other	12,960
Other	642,193	Total Social Services	3,524,097
Total Plant Acquisition	642,193	General Relief	
Total Promotion	46,217	Aid to Indigents	42,176
Total Other General	948,584	Indigent Burial	8,649
Total General	5,503,642	Total General Relief	50,825
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	72,783
Trial Court Maintenance of Effort (MOE)	124,084	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	183,843	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	209,878
County Clerk	—	Total Other Public Assistance	209,878
Grand Jury (Including Audit)	14,688	Total Public Assistance	13,378,671
District Attorney-Prosecution	799,004	Education	
District Attorney-Family Support	1,790,641	Total School Administration	—
Public Defender	1,794,323	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	19,285
Other	—	Total Other Education	23,925
Total Judicial	4,706,583	Total Education	43,210
Total Police Protection	3,004,638	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	302,918
Adult Detention	1,672,841	Total Cultural Services	9,671
Juvenile Detention	2,074,655	Total Veteran Memorial Building	—
Probation	858,917	Total Small Craft Harbors	—
Total Detention and Correction	4,606,413	Total Recreation and Cultural	312,589
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	395,000
Protective Inspection		Total Interest on Long-Term Debt	475,668
Agricultural Commissioner	229,431	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	227,804	Total Debt Service	870,668
Other	—	Total General County Expenditures Before Transfers	43,246,406
Total Protective Inspection	457,235	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	182,836	Governmental and Enterprise	—
Coroner	75,045	Total General County Expenditures and Transfers Out	\$ 43,246,406
Emergency Services	44,640		
Planning and Zoning	187,053		
Pound	136,892		
Other	421,750		
Total Other Protection	1,048,216		
Total Public Protection	13,823,085		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 10,183,967	\$ 5,840,526	\$ 4,343,441

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Del Norte

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 1,597,865
Total Other Long-Term Debt Schedule				—	—	—	<u>1,597,865</u>
County Total Bonds and Other Long-Term Debt				<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 1,597,865</u>
Total Future Principal and Interest Balance Due							
Total Lease Obligations		<u>\$</u>	<u>15,465,575</u>				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	<u>—</u>
Total Other Operating Revenues	—
Total Operating Revenue	<u>—</u>
Total Operating Expenses	—
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	<u>—</u>
Net Income Before Extraordinary Items	<u>—</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 59,988
Local Cash Grants	430,573
State Cash Grants	357,725
Federal Cash Grants	—
Other Revenues	—
Total Revenues	<u>848,286</u>
Purchased Transportation	465,035
Other Expenses	224,442
Total Expenses	<u>689,477</u>
Net Transit Income (Loss)	<u>158,809</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ 158,809</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Del Norte

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 153,847
Total Operating Expenses	225,123
Net Operating Income (Loss)	(71,276)
Total Non-Operating Revenue	724,549
Total Non-Operating Expenses	537,187
Income (Loss) Before Operating Transfers	116,086
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 116,086
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of El Dorado

Taxes			Federal	
Property Taxes			Public Assistance Administration	7,661,439
County Wide Secured and Unsecured	\$	35,181,786	Public Assistance Programs	8,869,144
Less Than County Wide Funds - Secured and Unsecured		2,646,940	Health Administration	536,378
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		674,072	Community Development Block Grant	337,352
Total Property Taxes		38,502,798	Health Grants	1,913,525
Other Taxes			Other:	
Sales and Use Taxes		7,640,663	Community Oriented Policing Services (COPS)	164,312
Transportation Tax (Non-Transit)		716,819	Office of Criminal Justice and Planning Programs	445,508
Property Transfer		2,230,011	DEA Programs/Drug and Alcohol Programs	87,886
Transient Lodging		793,814	District Attorney Programs	3,633,373
Timber Yield		220,217	Aging Programs	752,409
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	2,024,751
Utility Users Tax		—	Law Enforcement	447,145
Other		—	Other	2,421,187
Total Other Taxes		11,601,524	Total Federal	29,294,409
Total Taxes		50,104,322	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	586,298
Capital Outlay		—	Total Other Aid	586,298
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	1,086,775
Animal Licenses		137,238	Property Tax Administrative Fees	1,374,161
Business Licenses		234,271	Auditing and Accounting Fees	451,520
Construction Permits		5,377,479	Communication Services	21,905
Road Privileges and Permits		148,770	Election Services	244,643
Zoning Permits		112,635	Legal Services	35,047
Franchises		1,497,022	Planning and Engineering Services	10,545,318
Other		1,021,041	Agricultural Services	2,625
Total Licenses Permits and Franchises		8,528,456	Civil Process Services	31,709
Fines, Forfeitures and Penalties			Court Fees and Costs	2,299,174
Vehicle Code Fines		905,791	Booking Fees	227,906
Other Court Fines		584,700	Estate Fees	105,406
Forfeitures and Penalties		26,128	Human Services	75,351
Penalties and Cost on Delinquent Taxes		2,337,273	Law Enforcement Services	356,072
Total Fines, Forfeitures and Penalties		3,853,892	Recording Fees	2,038,114
Revenue from Use of Money and Property			Road and Street Services	1,942,697
Interest		747,951	Health Fees	118,000
Rents and Concessions		87,974	Mental Health Services	883,002
Royalties		—	California Children Services	4,153
Total Revenue from the Use of Money and Property		835,925	Sanitation Services	88,224
Aid from Other Governmental Agencies			Institutional Care and Services	370,431
State			Library Services	159,608
Highway Users Tax		5,593,423	Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		10,762,129	Other:	
Realignment from the Vehicle License Fee Fund		6,622,457	Personnel Services	—
Public Assistance Administration		8,159,642	Building Maintenance and Grounds	—
Public Assistance Programs		4,465,101	Administrative Services	—
Realignment for Social Services		3,937,729	Other	2,537,859
Health:			Total Charges for Current Services	24,999,700
Aid for Mental Health		4,848,208	Miscellaneous Revenue	
Realignment for Mental Health		2,700,676	Other Sales	346,094
Medically Indigent Adults		—	Tobacco Settlement	1,968,796
Alcohol and Drug Abuse		27,938	Welfare Repayments	—
Other Aid for Health		2,756,728	Cancelled Warrants	—
Realignment for Health Services		1,888,243	Other	1,799,453
Homeowners' Property Tax Relief		667,473	Total Miscellaneous Revenue	4,114,343
Open Space Tax Relief		42,759	Other Financing Sources	
SB90 Mandated Costs		18,884	Sale of Fixed Assets	10,766
Public Safety Fund		7,538,370	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	1,984,886
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—	Total Other Financing Sources	1,995,652
Office of Criminal Justice and Planning Programs		363,640	Total General County Revenues Before Transfers	194,087,585
Library		170,758	Transfers In	
District Attorney Programs		1,611,599	Total Transfers In from Enterprises	—
Law Enforcement		327,377	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,105,591
Other		7,271,454	Total General County Revenues and Transfers In	\$ 195,193,176
Total State		69,774,588		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of El Dorado

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,082,165	Total Roads	25,564,741
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	968,576	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,050,741	Total Public Ways and Facilities	25,564,741
Finance		Health	
Auditor-Controller	2,058,170	Total Public Health	13,670,412
Treasurer-Tax Collector	1,967,340	Total Medical Care	—
Assessor	3,157,714	Total Mental Health	8,408,390
Other	448,599	Total Drug and Alcohol Abuse Services	3,046,411
Total Finance	7,631,823	Total Health	25,125,213
Counsel		Sanitation	
County Counsel	2,635,197	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,635,197	Public Assistance	
Total Personnel	959,101	Welfare	
Total Elections	975,455	Administration	13,724,545
Total Communications	1,842,359	Aid Programs - Cash (Grants)	11,484,324
Total Property Management	3,206,790	Total Welfare	25,208,869
Plant Acquisition		Social Services	
Jails	2,363,384	Administration and Programs	2,614,145
Courts	172,486	Other	6,199,149
Other	1,560,515	Total Social Services	8,813,294
Total Plant Acquisition	4,096,385	General Relief	
Total Promotion	494,823	Aid to Indigents	75,098
Total Other General	6,989,504	Indigent Burial	—
Total General	30,882,178	Total General Relief	75,098
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	284,579
Trial Court Maintenance of Effort (MOE)	1,028,348	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	239,781	Workforce Investment Act (WIA)	—
Other Trial Court	3,264,051	Other	2,218,959
County Clerk	—	Total Other Public Assistance	2,218,959
Grand Jury (Including Audit)	190,900	Total Public Assistance	36,600,799
District Attorney-Prosecution	4,520,906	Education	
District Attorney-Family Support	5,104,713	Total School Administration	—
Public Defender	1,678,446	Total Library Services	2,237,451
Court Appointed Counsel	—	Total Agricultural Education	193,113
Other	—	Total Other Education	—
Total Judicial	16,027,145	Total Education	2,430,564
Total Police Protection	19,796,653	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	944,037
Adult Detention	8,678,098	Total Cultural Services	101,593
Juvenile Detention	2,324,633	Total Veteran Memorial Building	—
Probation	4,366,937	Total Small Craft Harbors	—
Total Detention and Correction	15,369,668	Total Recreation and Cultural	1,045,630
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	2,855,348	Total Retirement of Long-Term Debt	1,632,469
Protective Inspection		Total Interest on Long-Term Debt	711,420
Agricultural Commissioner	1,170,982	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	4,757,340	Total Debt Service	2,343,889
Other	—	Total General County Expenditures Before Transfers	192,952,263
Total Protective Inspection	5,928,322	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	119,812
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,191,703	Governmental and Enterprise	1,345,217
Coroner	462,388	Total General County Expenditures and Transfers Out	\$ 194,417,292
Emergency Services	463,261		
Planning and Zoning	3,416,359		
Pound	1,273,317		
Other	2,175,085		
Total Other Protection	8,982,113		
Total Public Protection	68,959,249		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 114,129,310	\$ 75,252,139	\$ 38,877,171

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of El Dorado

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End	* Max. Repay. Oblig., End Bal.			
Other Long-Term Debt Schedule							
Equipment Acquisition	—	—	—	—	—	—	\$ 338,489
Compensated Absences	—	—	—	—	—	—	10,532,509
Postclosure Landfill Liability	—	—	—	—	—	—	5,171,400
Total Other Long-Term Debt Schedule				—	—	—	16,042,398
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 16,042,398

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 17,564,154
--------------------------------	----------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 51,972
Local Cash Grants	242,629
State Cash Grants	—
Federal Cash Grants	28,813
Other Revenues	2,308
Total Revenues	325,722
Purchased Transportation	336,551
Other Expenses	21,953
Total Expenses	358,504
Net Transit Income (Loss)	(32,782)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (32,782)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of El Dorado

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 483,118
Total Operating Expenses	698,875
Net Operating Income (Loss)	(215,757)
Total Non-Operating Revenue	2,013
Total Non-Operating Expenses	2,203
Income (Loss) Before Operating Transfers	(215,947)
Transfers In from the County	119,812
Transfers Out to the County	—
Net Transfers In (Out)	119,812
Net Income (Loss)	\$ (96,135)
Current Year Capital Outlay (Enterprise Activity)	\$ 58,522

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Fresno

Taxes			Federal	
Property Taxes			Public Assistance Administration	82,173,168
County Wide Secured and Unsecured	\$	58,835,312	Public Assistance Programs	100,455,757
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		—	Community Development Block Grant	5,889,681
Total Property Taxes		58,835,312	Health Grants	4,995
Other Taxes			Other:	
Sales and Use Taxes		14,029,674	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		5,950,570	Office of Criminal Justice and Planning Programs	—
Property Transfer		2,669,488	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		—	District Attorney Programs	—
Timber Yield		38,024	Aging Programs	—
Aircraft		300,649	Senior Citizens Programs	—
Construction Development Taxes		363,085	Road Projects	4,036
Utility Users Tax		—	Law Enforcement	—
Other		10,644,673	Other	7,296,056
Total Other Taxes		33,996,163	Total Federal	195,823,693
Total Taxes		92,831,475	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	5,000,343
Capital Outlay		—	Total Other Aid	5,000,343
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	203,245
Animal Licenses		26,470	Property Tax Administrative Fees	2,419,869
Business Licenses		265,195	Auditing and Accounting Fees	1,860,469
Construction Permits		2,919,559	Communication Services	—
Road Privileges and Permits		117,522	Election Services	469,491
Zoning Permits		379,775	Legal Services	366,078
Franchises		3,847,842	Planning and Engineering Services	1,330,026
Other		146,340	Agricultural Services	1,307,134
Total Licenses Permits and Franchises		7,702,703	Civil Process Services	945,631
Fines, Forfeitures and Penalties			Court Fees and Costs	8,507,800
Vehicle Code Fines		3,513,347	Booking Fees	—
Other Court Fines		7,466,339	Estate Fees	466,243
Forfeitures and Penalties		1,018,776	Human Services	—
Penalties and Cost on Delinquent Taxes		2,911,946	Law Enforcement Services	8,757,248
Total Fines, Forfeitures and Penalties		14,910,408	Recording Fees	4,664,459
Revenue from Use of Money and Property			Road and Street Services	7,010,035
Interest		4,300,749	Health Fees	8,890,029
Rents and Concessions		7,554,447	Mental Health Services	24,494,886
Royalties		—	California Children Services	1,810,992
Total Revenue from the Use of Money and Property		11,855,196	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	10,816,252
State			Library Services	1,206,510
Highway Users Tax		12,206,435	Park and Recreation Fees	255,099
Motor Vehicle In-Lieu Tax		60,040,841	Other:	
Realignment from the Vehicle License Fee Fund		41,240,539	Personnel Services	1,870,239
Public Assistance Administration		85,712,789	Building Maintenance and Grounds	623,086
Public Assistance Programs		115,868,190	Administrative Services	—
Realignment for Social Services		48,820,140	Other	11,698,923
Health:			Total Charges for Current Services	99,973,744
Aid for Mental Health		11,873,510	Miscellaneous Revenue	
Realignment for Mental Health		21,473,935	Other Sales	235,686
Medically Indigent Adults		—	Tobacco Settlement	85,626,879
Alcohol and Drug Abuse		6,212,563	Welfare Repayments	4,380,417
Other Aid for Health		9,935,899	Cancelled Warrants	—
Realignment for Health Services		26,364,208	Other	4,135,839
Homeowners' Property Tax Relief		1,246,711	Total Miscellaneous Revenue	94,378,821
Open Space Tax Relief		5,625,915	Other Financing Sources	
SB90 Mandated Costs		2,904,395	Sale of Fixed Assets	223,860
Public Safety Fund		42,248,011	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—	Total Other Financing Sources	223,860
Office of Criminal Justice and Planning Programs		438,047	Total General County Revenues Before Transfers	1,083,767,531
Library		2,100,261	Transfers In	
District Attorney Programs		7,993,459	Total Transfers In from Enterprises	—
Law Enforcement		6,728,563	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		52,032,877	Total General County Revenues and Transfers In	\$ 1,083,767,531
Total State		561,067,288		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Fresno

General		Public Ways and Facilities	
Board of Supervisors	\$ 733,281	Total Roads	39,131,972
Clerk of the Board	444,519	Total Transportation Terminals	—
Administrative Officer	3,757,428	Total Transportation Systems	2,098,886
Other	1,759	Total Parking Facilities	—
Total Legislative and Administrative	4,936,987	Total Public Ways and Facilities	41,230,858
Finance		Health	
Auditor-Controller	8,224,645	Total Public Health	81,398,735
Treasurer-Tax Collector	1,040,765	Total Medical Care	15,268,861
Assessor	6,906,642	Total Mental Health	65,272,470
Other	660,145	Total Drug and Alcohol Abuse Services	—
Total Finance	16,832,197	Total Health	161,940,066
Counsel		Sanitation	
County Counsel	2,681,002	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,681,002	Public Assistance	
Total Personnel	2,000,087	Welfare	
Total Elections	3,612,916	Administration	131,472,638
Total Communications	—	Aid Programs - Cash (Grants)	204,384,890
Total Property Management	10,500,682	Total Welfare	335,857,528
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	129,994,948
Courts	—	Other	—
Other	4,763,608	Total Social Services	129,994,948
Total Plant Acquisition	4,763,608	General Relief	
Total Promotion	171,510	Aid to Indigents	3,950,555
Total Other General	2,885,309	Indigent Burial	—
Total General	48,384,298	Total General Relief	3,950,555
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	215,181
Trial Court Maintenance of Effort (MOE)	14,918,412	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,275,995	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	6,853,929
County Clerk	—	Total Other Public Assistance	6,853,929
Grand Jury (Including Audit)	45,738	Total Public Assistance	476,872,141
District Attorney-Prosecution	17,338,767	Education	
District Attorney-Family Support	24,062,638	Total School Administration	—
Public Defender	8,008,608	Total Library Services	21,504,467
Court Appointed Counsel	2,971,897	Total Agricultural Education	439,286
Other	1,596,333	Total Other Education	—
Total Judicial	71,218,388	Total Education	21,943,753
Total Police Protection	67,466,928	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,545,501
Adult Detention	39,078,150	Total Cultural Services	—
Juvenile Detention	20,562,636	Total Veteran Memorial Building	—
Probation	22,240,826	Total Small Craft Harbors	—
Total Detention and Correction	81,881,612	Total Recreation and Cultural	2,545,501
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,330,000
Protective Inspection		Total Interest on Long-Term Debt	8,998,429
Agricultural Commissioner	6,600,702	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	10,328,429
Other	882,909	Total General County Expenditures Before Transfers	1,007,756,661
Total Protective Inspection	7,483,611	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	303,076	Operating Transfers Between Funds Other Than	—
Recorder	1,106,009	Governmental and Enterprise	—
Coroner	2,004,044	Total General County Expenditures and Transfers Out	\$ 1,007,756,661
Emergency Services	—		
Planning and Zoning	13,007,983		
Pound	39,964		
Other	—		
Total Other Protection	16,461,076		
Total Public Protection	244,511,615		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 279,946,197	\$ 154,168,124	\$ 125,778,073

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Fresno

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
POB - Reduce Pension Liab.	1998	1998	2018	\$ 184,910,000	\$ 184,910,000	\$ 150,540,000	\$ 34,370,000
Refunding Series 2002	2002	2009	2018	117,055,000	117,055,000	—	117,055,000
Total Pension Obligation Bonds				301,965,000	301,965,000	150,540,000	151,425,000
Special Assessment Bonds							
1915 Act Sewer Bonds	1995	1995	2014	360,000	360,000	100,000	260,000
1915 Act Water Bonds	1995	1995	2014	5,245,000	5,245,000	165,000	5,080,000
Total Special Assessment Bonds				5,605,000	5,605,000	265,000	5,340,000
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	34,000
Claims and Judgements	—	—	—	—	—	—	150,000
Compensated Absences	—	—	—	—	—	—	33,291,915
Postclosure Landfill Liability	—	—	—	—	—	—	13,905,182
Total Other Long-Term Debt Schedule				—	—	—	47,381,097
County Total Bonds and Other Long-Term Debt				\$ 307,570,000	\$ 307,570,000	\$ 150,805,000	\$ 204,146,097

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 37,987,456
-------------------------	---------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Fresno

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 13,006,998
Total Operating Expenses	7,846,460
Net Operating Income (Loss)	5,160,538
Total Non-Operating Revenues	5,443,549
Total Non-Operating Expenses	1,597,435
Income (Loss) Before Operating Transfers	9,006,652
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 9,006,652
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Miscellaneous Revenues have increased significantly due to the receipt of \$75,722,815 in Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues.
Reference: Table 6, Statement of General County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Glenn

Taxes			Federal	
Property Taxes			Public Assistance Administration	3,192,943
County Wide Secured and Unsecured	\$	3,534,049	Public Assistance Programs	9,149,512
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	997,248
Prior Year Secured and Unsecured		(8,211)	Community Development Block Grant	1,027,629
Total Property Taxes		3,525,838	Health Grants	136,197
Other Taxes			Other:	
Sales and Use Taxes		813,806	Community Oriented Policing Services (COPS)	90,671
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	437,824
Property Transfer		91,462	DEA Programs/Drug and Alcohol Programs	728,564
Transient Lodging		7,030	District Attorney Programs	807,555
Timber Yield		22,037	Aging Programs	—
Aircraft		14,814	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	2,094,887
Utility Users Tax		—	Law Enforcement	317,817
Other		—	Other	429,820
Total Other Taxes		949,149	Total Federal	19,410,667
Total Taxes		4,474,987	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	712,900
Capital Outlay		—	Total Other Aid	712,900
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	42,154
Animal Licenses		58,217	Property Tax Administrative Fees	138,148
Business Licenses		—	Auditing and Accounting Fees	60,380
Construction Permits		271,469	Communication Services	1,329
Road Privileges and Permits		15,709	Election Services	22,557
Zoning Permits		57,461	Legal Services	9,767
Franchises		529,372	Planning and Engineering Services	81,518
Other		9,687	Agricultural Services	63,294
Total Licenses Permits and Franchises		941,915	Civil Process Services	23,924
Fines, Forfeitures and Penalties			Court Fees and Costs	237,242
Vehicle Code Fines		772,029	Booking Fees	23,177
Other Court Fines		561,401	Estate Fees	100,473
Forfeitures and Penalties		120,601	Human Services	61,349
Penalties and Cost on Delinquent Taxes		404,769	Law Enforcement Services	102,126
Total Fines, Forfeitures and Penalties		1,858,800	Recording Fees	135,154
Revenue from Use of Money and Property			Road and Street Services	4,250
Interest		524,687	Health Fees	109,438
Rents and Concessions		72,294	Mental Health Services	41,921
Royalties		—	California Children Services	920
Total Revenue from the Use of Money and Property		596,981	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	170,258
State			Library Services	—
Highway Users Tax		1,538,816	Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		1,952,240	Other:	
Realignment from the Vehicle License Fee Fund		1,409,079	Personnel Services	510,509
Public Assistance Administration		3,530,420	Building Maintenance and Grounds	—
Public Assistance Programs		1,843,573	Administrative Services	—
Realignment for Social Services		1,783,639	Other	3,051,827
Health:			Total Charges for Current Services	4,991,715
Aid for Mental Health		347,836	Miscellaneous Revenue	
Realignment for Mental Health		763,418	Other Sales	8,279
Medically Indigent Adults		1,091,311	Tobacco Settlement	325,412
Alcohol and Drug Abuse		692,281	Welfare Repayments	17,293
Other Aid for Health		1,021,514	Cancelled Warrants	298
Realignment for Health Services		626,845	Other	102,658
Homeowners' Property Tax Relief		69,993	Total Miscellaneous Revenue	453,940
Open Space Tax Relief		961,102	Other Financing Sources	
SB90 Mandated Costs		59	Sale of Fixed Assets	9,686
Public Safety Fund		1,182,503	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	500,000
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—	Total Other Financing Sources	509,686
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	56,260,856
Library		—	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	—
Law Enforcement		943,890	Operating Transfers Between Funds Other Than Governmental and Enterprise	707,476
Other		2,550,746	Total General County Revenues and Transfers In	\$ 56,968,332
Total State		22,309,265		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Glenn

General		Public Ways and Facilities	
Board of Supervisors	\$ 304,982	Total Roads	5,297,324
Clerk of the Board	230,198	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	—
Other	16,219	Total Parking Facilities	—
Total Legislative and Administrative	551,399	Total Public Ways and Facilities	5,297,324
Finance		Health	
Auditor-Controller	548,796	Total Public Health	2,835,035
Treasurer-Tax Collector	270,302	Total Medical Care	308,055
Assessor	1,027,087	Total Mental Health	3,594,298
Other	202,059	Total Drug and Alcohol Abuse Services	1,447,071
Total Finance	2,048,244	Total Health	8,184,459
Counsel		Sanitation	
County Counsel	391,833	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	391,833	Public Assistance	
Total Personnel	257,409	Welfare	
Total Elections	150,782	Administration	7,081,286
Total Communications	—	Aid Programs - Cash (Grants)	4,820,495
Total Property Management	1,372,449	Total Welfare	11,901,781
Plant Acquisition		Social Services	
Jails	633,946	Administration and Programs	379,690
Courts	68,697	Other	—
Other	74,085	Total Social Services	379,690
Total Plant Acquisition	776,728	General Relief	
Total Promotion	11,823	Aid to Indigents	99,911
Total Other General	801,578	Indigent Burial	5,006
Total General	6,362,245	Total General Relief	104,917
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	36,235
Trial Court Maintenance of Effort (MOE)	360,974	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	237,830	Workforce Investment Act (WIA)	997,178
Other Trial Court	197,851	Other	8,649,691
County Clerk	—	Total Other Public Assistance	9,646,869
Grand Jury (Including Audit)	58,182	Total Public Assistance	22,069,492
District Attorney-Prosecution	697,622	Education	
District Attorney-Family Support	754,167	Total School Administration	157,106
Public Defender	339,886	Total Library Services	223,286
Court Appointed Counsel	—	Total Agricultural Education	257,229
Other	419	Total Other Education	—
Total Judicial	2,646,931	Total Education	637,621
Total Police Protection	4,251,992	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	2,240,085	Total Cultural Services	—
Juvenile Detention	640,200	Total Veteran Memorial Building	—
Probation	1,887,380	Total Small Craft Harbors	—
Total Detention and Correction	4,767,665	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	163,304	Total Retirement of Long-Term Debt	376,477
Protective Inspection		Total Interest on Long-Term Debt	85,790
Agricultural Commissioner	1,544,779	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	250,691	Total Debt Service	462,267
Other	—	Total General County Expenditures Before Transfers	57,946,030
Total Protective Inspection	1,795,470	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	
Recorder	317,099	Governmental and Enterprise	224,346
Coroner	69,434	Total General County Expenditures and Transfers Out	\$ 58,170,376
Emergency Services	38,247		
Planning and Zoning	435,798		
Pound	307,566		
Other	139,116		
Total Other Protection	1,307,260		
Total Public Protection	14,932,622		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 25,246,654	\$ 8,991,561	\$ 16,255,093

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Glenn

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Willows Airport Fuel Facility	1998	—	—	\$ 125,000	\$ —	\$ 5,407	\$ 104,593
Orland Airport Fuel Facility	2000	—	—	120,000	—	5,067	110,133
Total State Construction Loans				245,000	—	10,474	214,726
Other Long-Term Debt Schedule							
Sheriff and Probation Comp. Proj.	—	—	—	—	—	—	—
Advance From Other Funds	—	—	—	—	—	—	90,500
Caterpillar 623F Scraper	—	—	—	—	—	—	63,986
Caterpillar D&R #958.9	—	—	—	—	—	—	214,909
Compensated Absences	—	—	—	—	—	—	1,545,704
Compensated Absences - Ent.	—	—	—	—	—	—	5,025
Eq. Lease-Purch. Caterpillar CS563C	—	—	—	—	—	—	17,529
Equip Lease-Purch. Caterpillar 325L	—	—	—	—	—	—	25,207
Equip Lease-Purch. Caterpillar D8R	—	—	—	—	—	—	79,102
Equip Lease-Purch. Pneumatic Roller	—	—	—	—	—	—	13,509
Equip Lease-Purchase Asphalt Roller	—	—	—	—	—	—	43,385
Equip Lease-Purchase Backhoe	—	—	—	—	—	—	—
Equip Lease-Purchase Compagq	—	—	—	—	—	—	—
Jail Facility Refinance	—	—	—	—	—	—	1,195,000
Juvenile Hall Expansion	—	—	—	—	—	—	500,000
Landfill Closure	—	—	—	—	—	—	2,636,686
Wheel Loader Contract #958.8	—	—	—	—	—	—	102,932
Total Other Long-Term Debt Schedule				—	—	—	6,533,474
County Total Bonds and Other Long-Term Debt				\$ 245,000	\$ —	\$ 10,474	\$ 6,748,200

Total Future Principal
and Interest Balance Due

Total Lease Obligations	<u>\$ 689,841</u>
-------------------------	-------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	42,518
Total Non-Operating Expenses	71,307
Net Non-Operating Income	(28,789)
Net Income Before Extraordinary Items	(28,789)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(28,789)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (28,789)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 102,734
Local Cash Grants	576,988
State Cash Grants	37,452
Federal Cash Grants	65,509
Other Revenues	63,767
Total Revenues	846,450
Purchased Transportation	293,722
Other Expenses	571,960
Total Expenses	865,682
Net Transit Income (Loss)	(19,232)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (19,232)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	92,000
Total Federal Capital Grants	108,272
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 200,272

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Glenn

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	300,021
Total Operating Expenses		384,846
Net Operating Income (Loss)		(84,825)
Total Non-Operating Revenue		420,948
Total Non-Operating Expenses		11,111
Income (Loss) Before Operating Transfers		325,012
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	325,012
Current Year Capital Outlay (Enterprise Activity)	\$	435,270

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	1,133,674
Total Operating Expenses		1,024,558
Net Operating Income (Loss)		109,116
Total Non-Operating Revenues		88,121
Total Non-Operating Expenses		174,962
Income (Loss) Before Operating Transfers		22,275
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	22,275
Current Year Capital Outlay (Enterprise Activity)	\$	12,404

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Humboldt

Taxes			Federal	
Property Taxes			Public Assistance Administration	10,375,610
County Wide Secured and Unsecured	\$	10,776,734	Public Assistance Programs	10,536,858
Less Than County Wide Funds - Secured and Unsecured		2,694,478	Health Administration	672,376
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	3,725,782
Prior Year Secured and Unsecured		57,408	Community Development Block Grant	1,331,361
Total Property Taxes		13,528,620	Health Grants	7,760,610
Other Taxes			Other:	
Sales and Use Taxes		2,966,483	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		851,886	Office of Criminal Justice and Planning Programs	—
Property Transfer		616,671	DEA Programs/Drug and Alcohol Programs	1,419,526
Transient Lodging		668,036	District Attorney Programs	—
Timber Yield		1,221,389	Aging Programs	—
Aircraft		47,261	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	83,895
Other		—	Other	4,791,200
Total Other Taxes		6,371,726	Total Federal	40,697,218
Total Taxes		19,900,346	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	—
Capital Outlay		—	Total Other Aid	—
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	305,524
Animal Licenses		87,040	Property Tax Administrative Fees	393,356
Business Licenses		284,676	Auditing and Accounting Fees	20,339
Construction Permits		859,024	Communication Services	—
Road Privileges and Permits		101,686	Election Services	68,485
Zoning Permits		—	Legal Services	121,299
Franchises		955,649	Planning and Engineering Services	847,349
Other		64,552	Agricultural Services	64,348
Total Licenses Permits and Franchises		2,352,627	Civil Process Services	121,260
Fines, Forfeitures and Penalties			Court Fees and Costs	1,692,992
Vehicle Code Fines		1,255,133	Booking Fees	281,324
Other Court Fines		24,492	Estate Fees	372,772
Forfeitures and Penalties		470,871	Human Services	13,081
Penalties and Cost on Delinquent Taxes		374,011	Law Enforcement Services	206,700
Total Fines, Forfeitures and Penalties		2,124,507	Recording Fees	631,732
Revenue from Use of Money and Property			Road and Street Services	880,417
Interest		444,907	Health Fees	2,775,140
Rents and Concessions		37,786	Mental Health Services	1,184,772
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		482,693	Sanitation Services	137,370
Aid from Other Governmental Agencies			Institutional Care and Services	426,351
State			Library Services	55,752
Highway Users Tax		3,738,316	Park and Recreation Fees	244,751
Motor Vehicle In-Lieu Tax		9,495,731	Other:	
Realignment from the Vehicle License Fee Fund		11,284,556	Personnel Services	—
Public Assistance Administration		11,220,954	Building Maintenance and Grounds	—
Public Assistance Programs		9,974,590	Administrative Services	—
Realignment for Social Services		5,768,801	Other	266,705
Health:			Total Charges for Current Services	11,111,819
Aid for Mental Health		3,878,773	Miscellaneous Revenue	
Realignment for Mental Health		4,818,286	Other Sales	369,893
Medically Indigent Adults		1,019,805	Tobacco Settlement	1,593,664
Alcohol and Drug Abuse		599,398	Welfare Repayments	891,906
Other Aid for Health		2,889,598	Cancelled Warrants	25,256
Realignment for Health Services		2,574,187	Other	1,058,815
Homeowners' Property Tax Relief		351,685	Total Miscellaneous Revenue	3,939,534
Open Space Tax Relief		211,107	Other Financing Sources	
SB90 Mandated Costs		219,300	Sale of Fixed Assets	—
Public Safety Fund		6,540,997	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		247,620	Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		529,540	Total General County Revenues Before Transfers	175,785,226
Library		180,357	Transfers In	
District Attorney Programs		5,106,183	Total Transfers In from Enterprises	—
Law Enforcement		3,950,295	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,189,501
Other		10,576,403	Total General County Revenues and Transfers In	\$ 176,974,727
Total State		95,176,482		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Humboldt

General		Public Ways and Facilities	
Board of Supervisors	\$ 617,778	Total Roads	14,564,050
Clerk of the Board	77,181	Total Transportation Terminals	—
Administrative Officer	569,065	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,264,024	Total Public Ways and Facilities	14,564,050
Finance		Health	
Auditor-Controller	924,322	Total Public Health	21,825,708
Treasurer-Tax Collector	624,391	Total Medical Care	1,800,239
Assessor	1,931,256	Total Mental Health	18,696,775
Other	488,387	Total Drug and Alcohol Abuse Services	2,590,703
Total Finance	3,968,356	Total Health	44,913,425
Counsel		Sanitation	
County Counsel	1,617,193	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,617,193	Public Assistance	
Total Personnel	484,094	Welfare	
Total Elections	535,814	Administration	30,249,967
Total Communications	206,806	Aid Programs - Cash (Grants)	13,871,868
Total Property Management	2,777,432	Total Welfare	44,121,835
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	6,861,137
Courts	—	Other	65,845
Other	2,148,257	Total Social Services	6,926,982
Total Plant Acquisition	2,148,257	General Relief	
Total Promotion	158,166	Aid to Indigents	2,164,118
Total Other General	898,609	Indigent Burial	—
Total General	14,058,751	Total General Relief	2,164,118
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	91,483
Trial Court Maintenance of Effort (MOE)	1,025,583	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	3,594,994
Other Trial Court	100,323	Other	—
County Clerk	—	Total Other Public Assistance	3,594,994
Grand Jury (Including Audit)	54,650	Total Public Assistance	56,899,412
District Attorney-Prosecution	3,732,583	Education	
District Attorney-Family Support	6,578,542	Total School Administration	—
Public Defender	2,424,563	Total Library Services	1,890,671
Court Appointed Counsel	425,495	Total Agricultural Education	139,198
Other	—	Total Other Education	—
Total Judicial	14,341,739	Total Education	2,029,869
Total Police Protection	10,179,118	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	795,977
Adult Detention	8,227,589	Total Cultural Services	—
Juvenile Detention	2,403,421	Total Veteran Memorial Building	41,234
Probation	4,825,022	Total Small Craft Harbors	—
Total Detention and Correction	15,456,032	Total Recreation and Cultural	837,211
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	101,240	Total Retirement of Long-Term Debt	693,876
Protective Inspection		Total Interest on Long-Term Debt	1,091,720
Agricultural Commissioner	542,483	Total Interest on Short-Term Notes and Warrants	28,161
Building Inspector	976,107	Total Debt Service	1,813,757
Other	—	Total General County Expenditures Before Transfers	182,353,271
Total Protective Inspection	1,518,590	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	34,557	Operating Transfers Between Funds Other Than	—
Recorder	544,281	Governmental and Enterprise	—
Coroner	530,963	Total General County Expenditures and Transfers Out	\$ 182,353,271
Emergency Services	172,117		
Planning and Zoning	3,215,754		
Pound	657,870		
Other	484,535		
Total Other Protection	5,640,077		
Total Public Protection	47,236,796		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 58,272,415	\$ 30,135,242	\$ 28,137,173

County of Humboldt

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Is this activity accounted for as an enterprise?

Transportation Enterprise Statement of Revenues and Expenses

Revenues

Passenger Fares	\$	—
Local Cash Grants		—
State Cash Grants		—
Federal Cash Grants		—
Other Revenues		—
Total Revenues		—
Purchased Transportation		—
Other Expenses		—
Total Expenses		—
Net Transit Income (Loss)		—
Gain or Loss on Disposal of Fixed Assets		—
Total Operator Net Income (Loss)	\$	—
Capital Additions to Equity		
Total Local Capital Grants	\$	—
Total State Capital Grants		—
Total Federal Capital Grants		—
Non-Governmental Donations	\$	—
Total Capital Additions to Equity	\$	—

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Humboldt

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	1,467,241
Total Operating Expenses		1,818,480
Net Operating Income (Loss)		(351,239)
Total Non-Operating Revenue		269,715
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(81,524)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(81,524)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	260,741
Total Operating Expenses		285,812
Net Operating Income (Loss)		(25,071)
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(25,071)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(25,071)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Imperial

Taxes			Federal	
Property Taxes			Public Assistance Administration	12,140,772
County Wide Secured and Unsecured	\$	9,035,128	Public Assistance Programs	12,149,602
Less Than County Wide Funds - Secured and Unsecured		2,634,864	Health Administration	16,479
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	6,425,304
Prior Year Secured and Unsecured		147,554	Community Development Block Grant	515,337
Total Property Taxes		11,817,546	Health Grants	110,890
Other Taxes			Other:	
Sales and Use Taxes		1,540,040	Community Oriented Policing Services (COPS)	14,745
Transportation Tax (Non-Transit)		457,131	Office of Criminal Justice and Planning Programs	—
Property Transfer		287,827	DEA Programs/Drug and Alcohol Programs	1,427,936
Transient Lodging		88,448	District Attorney Programs	—
Timber Yield		—	Aging Programs	1,045,198
Aircraft		25,908	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	170,075
Other		—	Other	6,837,313
Total Other Taxes		2,399,354	Total Federal	40,853,651
Total Taxes		14,216,900	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	119,623
Capital Outlay		—	Total Other Aid	119,623
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	629,699
Animal Licenses		10,905	Property Tax Administrative Fees	457,029
Business Licenses		41,205	Auditing and Accounting Fees	64,567
Construction Permits		573,924	Communication Services	—
Road Privileges and Permits		63,976	Election Services	39,118
Zoning Permits		15,765	Legal Services	25,189
Franchises		276,848	Planning and Engineering Services	22,287
Other		855,540	Agricultural Services	907,924
Total Licenses Permits and Franchises		1,838,163	Civil Process Services	142,972
Fines, Forfeitures and Penalties			Court Fees and Costs	17,606
Vehicle Code Fines		2,153,387	Booking Fees	—
Other Court Fines		1,107,886	Estate Fees	192,850
Forfeitures and Penalties		50,371	Human Services	11,417
Penalties and Cost on Delinquent Taxes		820,324	Law Enforcement Services	165,928
Total Fines, Forfeitures and Penalties		4,131,968	Recording Fees	601,008
Revenue from Use of Money and Property			Road and Street Services	30,335
Interest		1,177,654	Health Fees	1,071,284
Rents and Concessions		158,546	Mental Health Services	209,889
Royalties		—	California Children Services	1,058
Total Revenue from the Use of Money and Property		1,336,200	Sanitation Services	221,921
Aid from Other Governmental Agencies			Institutional Care and Services	3,055,093
State			Library Services	1,722
Highway Users Tax		4,690,323	Park and Recreation Fees	65,110
Motor Vehicle In-Lieu Tax		10,847,956	Other:	
Realignment from the Vehicle License Fee Fund		12,635,970	Personnel Services	7,142
Public Assistance Administration		14,855,425	Building Maintenance and Grounds	—
Public Assistance Programs		15,421,258	Administrative Services	—
Realignment for Social Services		5,520,063	Other	6,249,444
Health:			Total Charges for Current Services	14,190,592
Aid for Mental Health		1,707,914	Miscellaneous Revenue	
Realignment for Mental Health		3,532,089	Other Sales	35,265
Medically Indigent Adults		4,560,375	Tobacco Settlement	—
Alcohol and Drug Abuse		2,142,889	Welfare Repayments	—
Other Aid for Health		4,787,770	Cancelled Warrants	19,086
Realignment for Health Services		1,958,537	Other	2,332,329
Homeowners' Property Tax Relief		214,499	Total Miscellaneous Revenue	2,386,680
Open Space Tax Relief		636,980	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	88,649
Public Safety Fund		7,318,701	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—	Total Other Financing Sources	88,649
Office of Criminal Justice and Planning Programs		709,119	Total General County Revenues Before Transfers	181,994,593
Library		71,687	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	—
Law Enforcement		3,382,167	Operating Transfers Between Funds Other Than Governmental and Enterprise	6,125,056
Other		7,838,445	Total General County Revenues and Transfers In	\$ 188,119,649
Total State		102,832,167		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Imperial

General		Public Ways and Facilities	
Board of Supervisors	\$ 530,025	Total Roads	8,691,189
Clerk of the Board	171,377	Total Transportation Terminals	—
Administrative Officer	1,602,144	Total Transportation Systems	—
Other	28	Total Parking Facilities	—
Total Legislative and Administrative	2,303,574	Total Public Ways and Facilities	8,691,189
Finance		Health	
Auditor-Controller	1,465,905	Total Public Health	18,152,584
Treasurer-Tax Collector	1,128,032	Total Medical Care	—
Assessor	1,572,734	Total Mental Health	11,720,110
Other	252,097	Total Drug and Alcohol Abuse Services	2,119,301
Total Finance	4,418,768	Total Health	31,991,995
Counsel		Sanitation	
County Counsel	1,469,550	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,469,550	Public Assistance	
Total Personnel	886,436	Welfare	
Total Elections	380,046	Administration	15,347,858
Total Communications	—	Aid Programs - Cash (Grants)	34,977,957
Total Property Management	3,982,546	Total Welfare	50,325,815
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	9,370,445
Courts	338,823	Other	—
Other	2,386,222	Total Social Services	9,370,445
Total Plant Acquisition	2,725,045	General Relief	
Total Promotion	—	Aid to Indigents	—
Total Other General	432,020	Indigent Burial	40,680
Total General	16,597,985	Total General Relief	40,680
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	96,168
Trial Court Maintenance of Effort (MOE)	1,144,661	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	441,563	Workforce Investment Act (WIA)	6,053,118
Other Trial Court	—	Other	8,565,315
County Clerk	10,338	Total Other Public Assistance	14,618,433
Grand Jury (Including Audit)	23,152	Total Public Assistance	74,451,541
District Attorney-Prosecution	2,938,378	Education	
District Attorney-Family Support	3,096,120	Total School Administration	—
Public Defender	1,185,068	Total Library Services	492,798
Court Appointed Counsel	—	Total Agricultural Education	296,368
Other	1,340,922	Total Other Education	104,025
Total Judicial	10,180,202	Total Education	893,191
Total Police Protection	12,738,280	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	44,368
Adult Detention	10,031,608	Total Cultural Services	—
Juvenile Detention	2,068,328	Total Veteran Memorial Building	—
Probation	3,418,892	Total Small Craft Harbors	—
Total Detention and Correction	15,518,828	Total Recreation and Cultural	44,368
Total Fire Protection	2,701,074	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,080,522
Protective Inspection		Total Interest on Long-Term Debt	3,543,322
Agricultural Commissioner	2,293,122	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	803,502	Total Debt Service	5,623,844
Other	462,517	Total General County Expenditures Before Transfers	188,927,248
Total Protective Inspection	3,559,141	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	91,158
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	504,861	Governmental and Enterprise	1,333,411
Coroner	—	Total General County Expenditures and Transfers Out	\$ 190,351,817
Emergency Services	225,246		
Planning and Zoning	675,070		
Pound	49,906		
Other	4,480,527		
Total Other Protection	5,935,610		
Total Public Protection	50,633,135		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 77,774,343	\$ 44,432,184	\$ 33,342,159

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Imperial

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Bonds	1998	2000	2020	\$ 35,175,000	\$ 35,175,000	\$ 2,040,000	\$ 33,135,000
Pension Bond Series A	2003	2012	2031	33,265,000	33,265,000	—	33,265,000
Total Pension Obligation Bonds				68,440,000	68,440,000	2,040,000	66,400,000
Other Long-Term Debt Schedule							
Capital Lease Equipment Purchase	—	—	—	—	—	—	—
Capital Lease Equipment	—	—	—	—	—	—	19,995
Compensated Absences	—	—	—	—	—	—	7,622,811
Lease - Paver	—	—	—	—	—	—	349,344
Lease - Pumps	—	—	—	—	—	—	336,145
Lease - Wheel Loader	—	—	—	—	—	—	152,802
Total Other Long-Term Debt Schedule				—	—	—	8,481,097
County Total Bonds and Other Long-Term Debt				\$ 68,440,000	\$ 68,440,000	\$ 2,040,000	\$ 74,881,097
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	12,890,943				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 308,314
Local Cash Grants	1,390,964
State Cash Grants	215,000
Federal Cash Grants	254,945
Other Revenues	9,473
Total Revenues	2,178,696
Purchased Transportation	1,757,185
Other Expenses	181,466
Total Expenses	1,938,651
Net Transit Income (Loss)	240,045
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 240,045
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Imperial

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	716,278
Total Operating Expenses		1,482,071
Net Operating Income (Loss)		(765,793)
Total Non-Operating Revenue		(942)
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(766,735)
Transfers In from the County		91,158
Transfers Out to the County		—
Net Transfers In (Out)		91,158
Net Income (Loss)	\$	(675,577)
Current Year Capital Outlay (Enterprise Activity)	\$	256

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	2,743,925
Total Operating Expenses		2,556,853
Net Operating Income (Loss)		187,072
Total Non-Operating Revenues		197,193
Total Non-Operating Expenses		47,800
Income (Loss) Before Operating Transfers		336,465
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	336,465
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: The county received \$20 million in Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues. The securitization proceeds were transferred to a county trust to be recognized as revenue upon transfer from the trust at a later date.
Reference: Table 6, Statement of General County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Inyo

Taxes			Federal	
Property Taxes			Public Assistance Administration	990,498
County Wide Secured and Unsecured	\$	8,278,711	Public Assistance Programs	559,758
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	228,869
Prior Year Secured and Unsecured		53,879	Community Development Block Grant	—
Total Property Taxes		8,332,590	Health Grants	522,203
Other Taxes			Other:	
Sales and Use Taxes		902,456	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	—
Property Transfer		74,806	DEA Programs/Drug and Alcohol Programs	347,121
Transient Lodging		1,242,750	District Attorney Programs	541,881
Timber Yield		—	Aging Programs	—
Aircraft		21,539	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	28,232
Other		—	Other	1,742,505
Total Other Taxes		2,241,551	Total Federal	4,961,067
Total Taxes		10,574,141	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	3,503,351
Capital Outlay		—	Total Other Aid	3,503,351
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	5,630
Animal Licenses		24,202	Property Tax Administrative Fees	—
Business Licenses		—	Auditing and Accounting Fees	585,818
Construction Permits		85,807	Communication Services	—
Road Privileges and Permits		6,477	Election Services	14,936
Zoning Permits		16,657	Legal Services	15,915
Franchises		72,706	Planning and Engineering Services	683,770
Other		85,916	Agricultural Services	307,465
Total Licenses Permits and Franchises		291,765	Civil Process Services	6,605
Fines, Forfeitures and Penalties			Court Fees and Costs	517,593
Vehicle Code Fines		—	Booking Fees	6,300
Other Court Fines		1,298,448	Estate Fees	4,000
Forfeitures and Penalties		—	Human Services	—
Penalties and Cost on Delinquent Taxes		100,015	Law Enforcement Services	172,022
Total Fines, Forfeitures and Penalties		1,398,463	Recording Fees	134,620
Revenue from Use of Money and Property			Road and Street Services	88,922
Interest		406,063	Health Fees	378,830
Rents and Concessions		110,478	Mental Health Services	624,804
Royalties		427,209	California Children Services	2,054
Total Revenue from the Use of Money and Property		943,750	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	—
State			Library Services	4,906
Highway Users Tax		1,914,418	Park and Recreation Fees	420,398
Motor Vehicle In-Lieu Tax		1,279,502	Other:	
Realignment from the Vehicle License Fee Fund		2,781,023	Personnel Services	—
Public Assistance Administration		1,556,777	Building Maintenance and Grounds	—
Public Assistance Programs		567,310	Administrative Services	—
Realignment for Social Services		778,605	Other	388,255
Health:			Total Charges for Current Services	4,362,843
Aid for Mental Health		—	Miscellaneous Revenue	
Realignment for Mental Health		617,938	Other Sales	12,785
Medically Indigent Adults		—	Tobacco Settlement	226,042
Alcohol and Drug Abuse		186,695	Welfare Repayments	—
Other Aid for Health		407,672	Cancelled Warrants	—
Realignment for Health Services		402,075	Other	92,268
Homeowners' Property Tax Relief		84,240	Total Miscellaneous Revenue	331,095
Open Space Tax Relief		—	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	—
Public Safety Fund		1,334,256	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		186,788	Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		286,897	Total General County Revenues Before Transfers	44,986,873
Library		17,382	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	24,755
Law Enforcement		205,956	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		6,012,864	Total General County Revenues and Transfers In	\$ 45,011,628
Total State		18,620,398		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Inyo

General		Public Ways and Facilities	
Board of Supervisors	\$ 426,423	Total Roads	6,007,160
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	362,511	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	788,934	Total Public Ways and Facilities	6,007,160
Finance		Health	
Auditor-Controller	595,400	Total Public Health	2,956,039
Treasurer-Tax Collector	306,623	Total Medical Care	—
Assessor	701,126	Total Mental Health	3,060,994
Other	117,724	Total Drug and Alcohol Abuse Services	702,535
Total Finance	1,720,873	Total Health	6,719,568
Counsel		Sanitation	
County Counsel	663,169	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	663,169	Public Assistance	
Total Personnel	357,857	Welfare	
Total Elections	133,767	Administration	3,337,553
Total Communications	—	Aid Programs - Cash (Grants)	1,700,917
Total Property Management	1,004,675	Total Welfare	5,038,470
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	197,981	Other	—
Other	1,185	Total Social Services	—
Total Plant Acquisition	199,166	General Relief	
Total Promotion	416,191	Aid to Indigents	158,773
Total Other General	2,044,077	Indigent Burial	—
Total General	7,328,709	Total General Relief	158,773
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	60,747
Trial Court Maintenance of Effort (MOE)	614,920	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	146,257	Workforce Investment Act (WIA)	212,465
Other Trial Court	—	Other	—
County Clerk	58,079	Total Other Public Assistance	212,465
Grand Jury (Including Audit)	24,312	Total Public Assistance	5,470,455
District Attorney-Prosecution	850,225	Education	
District Attorney-Family Support	822,718	Total School Administration	—
Public Defender	563,017	Total Library Services	624,440
Court Appointed Counsel	—	Total Agricultural Education	78,228
Other	239,901	Total Other Education	—
Total Judicial	3,319,429	Total Education	702,668
Total Police Protection	3,932,627	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,278,584
Adult Detention	2,324,516	Total Cultural Services	195,407
Juvenile Detention	1,436,125	Total Veteran Memorial Building	—
Probation	1,057,259	Total Small Craft Harbors	—
Total Detention and Correction	4,817,900	Total Recreation and Cultural	1,473,991
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	393,775
Protective Inspection		Total Interest on Long-Term Debt	132,317
Agricultural Commissioner	412,886	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	278,326	Total Debt Service	526,092
Other	—	Total General County Expenditures Before Transfers	45,160,731
Total Protective Inspection	691,212	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	617,366
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	144,405	Governmental and Enterprise	45,226
Coroner	87,069	Total General County Expenditures and Transfers Out	\$ 45,823,323
Emergency Services	82,159		
Planning and Zoning	1,588,528		
Pound	356,471		
Other	1,912,288		
Total Other Protection	4,170,920		
Total Public Protection	16,932,088		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 27,240,085	\$ 14,677,579	\$ 12,562,506

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Inyo

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ 126,229
Compensated Absences	—	—	—	—	—	—	1,249,609
Landfill Closure & Postclosure	—	—	—	—	—	—	2,033,431
Sheriff Radio - Lease	—	—	—	—	—	—	1,126,155
Solid Waste Equip - Lease	—	—	—	—	—	—	849,556
Total Other Long-Term Debt Schedule				—	—	—	5,384,980
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 5,384,980

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 2,523,905
--------------------------------	---------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 133,328
Local Cash Grants	931,739
State Cash Grants	968,079
Federal Cash Grants	58,937
Other Revenues	21,368
Total Revenues	2,113,451
Purchased Transportation	—
Other Expenses	3,072,404
Total Expenses	3,072,404
Net Transit Income (Loss)	(958,953)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (958,953)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Inyo

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 680,558
Total Operating Expenses	861,866
Net Operating Income (Loss)	(181,308)
Total Non-Operating Revenue	65,580
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(115,728)
Transfers In from the County	257,623
Transfers Out to the County	—
Net Transfers In (Out)	257,623
Net Income (Loss)	\$ 141,895
Current Year Capital Outlay (Enterprise Activity)	\$ 51,316

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 237,594
Total Operating Expenses	1,460,549
Net Operating Income (Loss)	(1,222,955)
Total Non-Operating Revenues	1,033,874
Total Non-Operating Expenses	46,958
Income (Loss) Before Operating Transfers	(236,039)
Transfers In from the County	359,743
Transfers Out to the County	24,755
Net Transfers In (Out)	334,988
Net Income (Loss)	\$ 98,949
Current Year Capital Outlay (Enterprise Activity)	\$ 25,888

Other Enterprise Statement of Revenues and Expenses: Mosquito Abatement

Total Operating Revenue	\$ 221,780
Total Operating Expense	240,129
Net Operating Income (Loss)	(18,349)
Total Non-Operating Revenue	—
Total Non-Operating Expenses	712
Income (Loss) Before Operating Transfers	(19,061)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (19,061)
Current Year Capital Outlay	\$ 7,293

Other Enterprise Statement of Revenues and Expenses: Water

Total Operating Revenue	\$ 181,625
Total Operating Expense	1,485,207
Net Operating Income (Loss)	(1,303,582)
Total Non-Operating Revenue	1,317,627
Total Non-Operating Expenses	716
Income (Loss) Before Operating Transfers	13,329
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 13,329
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Kern

Taxes				Federal	
Property Taxes				Public Assistance Administration	65,270,402
County Wide Secured and Unsecured	\$	88,640,721		Public Assistance Programs	87,719,625
Less Than County Wide Funds - Secured and Unsecured		37,263,138		Health Administration	588,554
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	27,551,960
Prior Year Secured and Unsecured		6,771,283		Community Development Block Grant	8,561,675
Total Property Taxes		132,675,142		Health Grants	1,953,435
Other Taxes				Other:	
Sales and Use Taxes		22,807,562		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		5,583,912		Office of Criminal Justice and Planning Programs	—
Property Transfer		2,779,999		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		1,172,101		District Attorney Programs	19,942,021
Timber Yield		3,069		Aging Programs	2,293,317
Aircraft		175,248		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	6,589,634
Utility Users Tax		—		Law Enforcement	—
Other		960,723		Other	8,914,729
Total Other Taxes		33,482,614		Total Federal	229,385,352
Total Taxes		166,157,756		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	50,063
Operations		—		Other Governmental Agencies	2,967,135
Capital Outlay		—		Total Other Aid	3,017,198
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	2,778,363
Animal Licenses		291,513		Property Tax Administrative Fees	1,427,380
Business Licenses		2,060,534		Auditing and Accounting Fees	1,302,795
Construction Permits		4,141,748		Communication Services	205,720
Road Privileges and Permits		—		Election Services	245,906
Zoning Permits		256,699		Legal Services	4,551,284
Franchises		4,817,118		Planning and Engineering Services	1,197,380
Other		420,425		Agricultural Services	805,066
Total Licenses Permits and Franchises		11,988,037		Civil Process Services	391,939
Fines, Forfeitures and Penalties				Court Fees and Costs	11,592,428
Vehicle Code Fines		1,076,737		Booking Fees	938,228
Other Court Fines		11,266,500		Estate Fees	149,226
Forfeitures and Penalties		1,564,711		Human Services	104,426
Penalties and Cost on Delinquent Taxes		4,993,573		Law Enforcement Services	3,532,592
Total Fines, Forfeitures and Penalties		18,901,521		Recording Fees	4,939,363
Revenue from Use of Money and Property				Road and Street Services	1,907,753
Interest		12,064,299		Health Fees	2,926,014
Rents and Concessions		776,259		Mental Health Services	803,952
Royalties		69,937		California Children Services	15,772
Total Revenue from the Use of Money and Property		12,910,495		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	27,735,868
State				Library Services	335,025
Highway Users Tax		13,121,546		Park and Recreation Fees	2,133,773
Motor Vehicle In-Lieu Tax		48,145,261		Other:	
Realignment from the Vehicle License Fee Fund		25,250,752		Personnel Services	189,920
Public Assistance Administration		48,447,831		Building Maintenance and Grounds	165,499
Public Assistance Programs		80,198,857		Administrative Services	—
Realignment for Social Services		22,493,444		Other	23,991,148
Health:				Total Charges for Current Services	94,366,820
Aid for Mental Health		28,239,190		Miscellaneous Revenue	
Realignment for Mental Health		13,977,616		Other Sales	197,420
Medically Indigent Adults		—		Tobacco Settlement	8,139,234
Alcohol and Drug Abuse		235,856		Welfare Repayments	2,563,831
Other Aid for Health		7,346,715		Cancelled Warrants	63,262
Realignment for Health Services		9,072,527		Other	21,011,796
Homeowners' Property Tax Relief		2,005,243		Total Miscellaneous Revenue	31,975,543
Open Space Tax Relief		4,995,506		Other Financing Sources	
SB90 Mandated Costs		408,014		Sale of Fixed Assets	71,060
Public Safety Fund		37,803,447		Proceeds from the Sale of Bonds	288,177,067
Other:				Other Long-Term Debt Proceeds	1,327,000
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—		Total Other Financing Sources	289,575,127
Office of Criminal Justice and Planning Programs		4,022,912		Total General County Revenues Before Transfers	1,228,739,356
Library		1,094,765		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	64,963
Law Enforcement		7,376,559		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		16,225,466		Total General County Revenues and Transfers In	\$ 1,228,804,319
Total State		370,461,507			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Kern

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,938,667	Total Roads	25,861,525
Clerk of the Board	560,808	Total Transportation Terminals	—
Administrative Officer	2,174,642	Total Transportation Systems	—
Other	5,940,723	Total Parking Facilities	—
Total Legislative and Administrative	10,614,840	Total Public Ways and Facilities	25,861,525
Finance		Health	
Auditor-Controller	2,538,552	Total Public Health	28,818,850
Treasurer-Tax Collector	3,638,759	Total Medical Care	1,613,126
Assessor	7,815,171	Total Mental Health	59,119,640
Other	484,754	Total Drug and Alcohol Abuse Services	10,021,022
Total Finance	14,477,236	Total Health	99,572,638
Counsel		Sanitation	
County Counsel	2,365,180	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,365,180	Public Assistance	
Total Personnel	1,791,726	Welfare	
Total Elections	2,967,002	Administration	118,090,494
Total Communications	1,189,292	Aid Programs - Cash (Grants)	152,760,022
Total Property Management	16,272,021	Total Welfare	270,850,516
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	2,329,391
Courts	—	Other	—
Other	29,384,571	Total Social Services	2,329,391
Total Plant Acquisition	29,384,571	General Relief	
Total Promotion	545,138	Aid to Indigents	466,354
Total Other General	12,358,790	Indigent Burial	—
Total General	91,965,796	Total General Relief	466,354
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	499,066
Trial Court Maintenance of Effort (MOE)	14,765,483	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,099,967	Workforce Investment Act (WIA)	28,926,850
Other Trial Court	7,047,669	Other	24,727,763
County Clerk	242,644	Total Other Public Assistance	53,654,613
Grand Jury (Including Audit)	229,568	Total Public Assistance	327,799,940
District Attorney-Prosecution	15,089,362	Education	
District Attorney-Family Support	28,648,031	Total School Administration	—
Public Defender	11,709,468	Total Library Services	9,656,731
Court Appointed Counsel	—	Total Agricultural Education	445,329
Other	—	Total Other Education	—
Total Judicial	79,832,192	Total Education	10,102,060
Total Police Protection	56,700,193	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	9,954,847
Adult Detention	46,223,639	Total Cultural Services	—
Juvenile Detention	15,941,878	Total Veteran Memorial Building	73,397
Probation	18,992,566	Total Small Craft Harbors	—
Total Detention and Correction	81,158,083	Total Recreation and Cultural	10,028,244
Total Fire Protection	71,126,685	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	16,553,297
Protective Inspection		Total Interest on Long-Term Debt	13,756,594
Agricultural Commissioner	4,962,844	Total Interest on Short-Term Notes and Warrants	1,869,792
Building Inspector	4,272,239	Total Debt Service	32,179,683
Other	—	Total General County Expenditures Before Transfers	904,572,088
Total Protective Inspection	9,235,083	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	31,767,316
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,762,581	Governmental and Enterprise	288,177,067
Coroner	1,832,237	Total General County Expenditures and Transfers Out	\$ 1,224,516,471
Emergency Services	—		
Planning and Zoning	2,570,425		
Pound	2,045,020		
Other	799,703		
Total Other Protection	9,009,966		
Total Public Protection	307,062,202		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 487,838,160	\$ 156,518,610	\$ 331,319,550

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Kern

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1997	2022	\$ 33,835,889	\$ 33,717,610	\$ 602,507	\$ 33,115,103
Pension Obligation Bonds	1995	1997	2022	227,629,808	193,779,471	3,443,447	190,336,024
Unfunded Actuarial Pension Liability	2003	2003	2023	288,177,067	288,177,067	—	288,177,067
Total Pension Obligation Bonds				549,642,764	515,674,148	4,045,954	511,628,194
Special Assessment Bonds							
1915 Act Bond	1972	1990	2009	400,000	240,000	15,000	225,000
Total Special Assessment Bonds				400,000	240,000	15,000	225,000
Other Long-Term Debt Schedule							
Public Health Facility Lease	—	—	—	—	—	—	7,610,000
Capital Lease Purchase Agreement	—	—	—	—	—	—	6,323,604
Closure/Postclosure Liability	—	—	—	—	—	—	60,218,960
Comp Absences	—	—	—	—	—	—	46,155,440
Compensated Absences	—	—	—	—	—	—	8,488,629
Detention Facility Improvements	—	—	—	—	—	—	327,000
Election/Voting System	—	—	—	—	—	—	1,000,000
Professional Liability	—	—	—	—	—	—	8,512,687
Total Other Long-Term Debt Schedule				—	—	—	138,636,320
County Total Bonds and Other Long-Term Debt				\$ 550,042,764	\$ 515,914,148	\$ 4,060,954	\$ 650,489,514

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 159,061,378
--------------------------------	-----------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 297,303,642
Total Deductions from Revenues	212,590,127
Net Patient Revenue	84,713,515
Total Other Operating Revenues	8,625,053
Total Operating Revenue	93,338,568
Total Operating Expenses	162,496,106
Net Operating Income (Loss)	(69,157,538)
Total Non-Operating Revenue	34,430,728
Total Non-Operating Expenses	3,088,839
Net Non-Operating Income	31,341,889
Net Income Before Extraordinary Items	(37,815,649)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(37,815,649)
Transfers In from the County	31,767,316
Transfers Out to the County	64,963
Net Transfers In (Out)	31,702,353
Net Income (Loss)	\$ (6,113,296)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 585,631
Local Cash Grants	3,111,949
State Cash Grants	167,164
Federal Cash Grants	1,778,103
Other Revenues	37,805
Total Revenues	5,680,652
Purchased Transportation	2,687,288
Other Expenses	2,643,680
Total Expenses	5,330,968
Net Transit Income (Loss)	349,684
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 349,684
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	800,889
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 800,889

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Kern

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,584,020
Total Operating Expenses	3,340,377
Net Operating Income (Loss)	(756,357)
Total Non-Operating Revenue	1,744,983
Total Non-Operating Expenses	543,485
Income (Loss) Before Operating Transfers	445,141
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 445,141
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 28,933,928
Total Operating Expenses	33,784,600
Net Operating Income (Loss)	(4,850,672)
Total Non-Operating Revenues	2,237,306
Total Non-Operating Expenses	748,757
Income (Loss) Before Operating Transfers	(3,362,123)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (3,362,123)
Current Year Capital Outlay (Enterprise Activity)	\$ 3,444,746

Other Enterprise Statement of Revenues and Expenses: Golf Course

Total Operating Revenue	\$ 4,492,009
Total Operating Expense	4,348,146
Net Operating Income (Loss)	143,863
Total Non-Operating Revenue	57,541
Total Non-Operating Expenses	206,970
Income (Loss) Before Operating Transfers	(5,566)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (5,566)
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Property Taxes, Prior Year Secured and Unsecured, have increased significantly due to the receipt of \$7,245,559 from an Assessment Appeals Board settlement for 1997-98 supplemental bills.
Reference: Table 6, Statement of General County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Kings

Taxes			Federal	
Property Taxes			Public Assistance Administration	8,284,519
County Wide Secured and Unsecured	\$	9,256,294	Public Assistance Programs	10,697,874
Less Than County Wide Funds - Secured and Unsecured		2,868,908	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	8,526,113
Prior Year Secured and Unsecured		292,834	Community Development Block Grant	617,719
Total Property Taxes		12,418,036	Health Grants	378,363
Other Taxes			Other:	
Sales and Use Taxes		2,245,858	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		136,518	Office of Criminal Justice and Planning Programs	108,825
Property Transfer		251,849	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		196,735	District Attorney Programs	—
Timber Yield		—	Aging Programs	—
Aircraft		55,820	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	18,301
Other		2,069,368	Other	41,324
Total Other Taxes		4,956,148	Total Federal	28,673,038
Total Taxes		17,374,184	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	1,987,134
Capital Outlay		—	Total Other Aid	1,987,134
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	477,211
Animal Licenses		26,998	Property Tax Administrative Fees	565,808
Business Licenses		1,049	Auditing and Accounting Fees	6,707
Construction Permits		208,672	Communication Services	128,597
Road Privileges and Permits		—	Election Services	91,215
Zoning Permits		40,466	Legal Services	126,144
Franchises		831,286	Planning and Engineering Services	195,925
Other		13,566	Agricultural Services	152,954
Total Licenses Permits and Franchises		1,122,037	Civil Process Services	106,295
Fines, Forfeitures and Penalties			Court Fees and Costs	2,144,001
Vehicle Code Fines		484,495	Booking Fees	—
Other Court Fines		28,891	Estate Fees	293,417
Forfeitures and Penalties		158,947	Human Services	26,052
Penalties and Cost on Delinquent Taxes		300,405	Law Enforcement Services	781,895
Total Fines, Forfeitures and Penalties		972,738	Recording Fees	471,130
Revenue from Use of Money and Property			Road and Street Services	—
Interest		1,012,841	Health Fees	708,857
Rents and Concessions		504,969	Mental Health Services	21,103
Royalties		—	California Children Services	1,900
Total Revenue from the Use of Money and Property		1,517,810	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	589,100
State			Library Services	39,048
Highway Users Tax		2,233,844	Park and Recreation Fees	59,638
Motor Vehicle In-Lieu Tax		10,103,378	Other:	
Realignment from the Vehicle License Fee Fund		4,997,024	Personnel Services	—
Public Assistance Administration		7,278,323	Building Maintenance and Grounds	—
Public Assistance Programs		14,681,334	Administrative Services	1,250,839
Realignment for Social Services		1,869,255	Other	367,903
Health:			Total Charges for Current Services	8,605,739
Aid for Mental Health		3,853,239	Miscellaneous Revenue	
Realignment for Mental Health		4,279,948	Other Sales	452,603
Medically Indigent Adults		—	Tobacco Settlement	2,985,824
Alcohol and Drug Abuse		2,511,464	Welfare Repayments	44,000
Other Aid for Health		2,461,971	Cancelled Warrants	16,601
Realignment for Health Services		1,650,363	Other	536,945
Homeowners' Property Tax Relief		301,801	Total Miscellaneous Revenue	4,035,973
Open Space Tax Relief		2,896,314	Other Financing Sources	
SB90 Mandated Costs		619,311	Sale of Fixed Assets	559,896
Public Safety Fund		4,508,778	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		194,372	Total Other Financing Sources	559,896
Office of Criminal Justice and Planning Programs		538,173	Total General County Revenues Before Transfers	133,430,620
Library		119,861	Transfers In	
District Attorney Programs		7,450	Total Transfers In from Enterprises	—
Law Enforcement		112,676	Operating Transfers Between Funds Other Than Governmental and Enterprise	531,198
Other		3,363,192	Total General County Revenues and Transfers In	\$ 133,961,818
Total State		68,582,071		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Kings

General		Public Ways and Facilities	
Board of Supervisors	\$ 534,247	Total Roads	4,464,796
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	408,544	Total Transportation Systems	—
Other	36,000	Total Parking Facilities	—
Total Legislative and Administrative	978,791	Total Public Ways and Facilities	4,464,796
Finance		Health	
Auditor-Controller	1,186,235	Total Public Health	6,090,478
Treasurer-Tax Collector	694,967	Total Medical Care	3,403,984
Assessor	1,501,079	Total Mental Health	8,203,505
Other	181,007	Total Drug and Alcohol Abuse Services	1,778,267
Total Finance	3,563,288	Total Health	19,476,234
Counsel		Sanitation	
County Counsel	708,636	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	708,636	Public Assistance	
Total Personnel	648,053	Welfare	
Total Elections	561,826	Administration	18,004,830
Total Communications	1,056,869	Aid Programs - Cash (Grants)	22,911,541
Total Property Management	2,072,654	Total Welfare	40,916,371
Plant Acquisition		Social Services	
Jails	2,988,677	Administration and Programs	361,965
Courts	—	Other	460,609
Other	1,088,972	Total Social Services	822,574
Total Plant Acquisition	4,077,649	General Relief	
Total Promotion	103,909	Aid to Indigents	50,640
Total Other General	1,742,950	Indigent Burial	18,200
Total General	15,514,625	Total General Relief	68,840
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	330,289
Trial Court Maintenance of Effort (MOE)	982,208	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	9,375,730
Other Trial Court	307,961	Other	1,859,570
County Clerk	—	Total Other Public Assistance	11,235,300
Grand Jury (Including Audit)	71,604	Total Public Assistance	53,373,374
District Attorney-Prosecution	3,392,492	Education	
District Attorney-Family Support	4,563,431	Total School Administration	—
Public Defender	273,793	Total Library Services	1,053,909
Court Appointed Counsel	1,158,275	Total Agricultural Education	133,152
Other	10,439	Total Other Education	—
Total Judicial	10,760,203	Total Education	1,187,061
Total Police Protection	7,884,414	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	803,521
Adult Detention	5,488,110	Total Cultural Services	—
Juvenile Detention	2,107,846	Total Veteran Memorial Building	—
Probation	6,244,910	Total Small Craft Harbors	—
Total Detention and Correction	13,840,866	Total Recreation and Cultural	803,521
Total Fire Protection	5,028,336	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	—
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	1,821,512	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	413,118	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	135,795,955
Total Protective Inspection	2,234,630	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	26,149	Operating Transfers Between Funds Other Than	—
Recorder	387,675	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 135,795,955
Emergency Services	—		
Planning and Zoning	494,917		
Pound	277,973		
Other	41,181		
Total Other Protection	1,227,895		
Total Public Protection	40,976,344		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 74,085,993	\$ 26,578,800	\$ 47,507,193

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Kings

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 3,672,306
Total Other Long-Term Debt Schedule				—	—	—	<u>3,672,306</u>
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	<u>\$ 3,672,306</u>
Total Future Principal and Interest Balance Due							
Total Lease Obligations							
	\$	—					

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	<u>—</u>
Total Other Operating Revenues	—
Total Operating Revenue	<u>—</u>
Total Operating Expenses	—
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	<u>—</u>
Net Income Before Extraordinary Items	<u>—</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	<u>—</u>
Purchased Transportation	—
Other Expenses	—
Total Expenses	<u>—</u>
Net Transit Income (Loss)	<u>—</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ —</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Kings

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Miscellaneous Revenues have increased significantly due to the receipt of \$18,486,066 in Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues.
Reference: Table 6, Statement of General County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Lake

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,632,701
County Wide Secured and Unsecured	\$	10,675,647	Public Assistance Programs	12,024,052
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		1,058,428	Community Development Block Grant	—
Total Property Taxes		11,734,075	Health Grants	661,620
Other Taxes			Other:	
Sales and Use Taxes		2,176,722	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	—
Property Transfer		424,068	DEA Programs/Drug and Alcohol Programs	49,894
Transient Lodging		716,797	District Attorney Programs	—
Timber Yield		241	Aging Programs	—
Aircraft		13,966	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	563
Utility Users Tax		—	Law Enforcement	98,938
Other		—	Other	2,877,545
Total Other Taxes		3,331,794	Total Federal	18,345,313
Total Taxes		15,065,869	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	348,879
Capital Outlay		—	Total Other Aid	348,879
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	342,451
Animal Licenses		28,961	Property Tax Administrative Fees	168,081
Business Licenses		49,682	Auditing and Accounting Fees	2,193,015
Construction Permits		731,195	Communication Services	264,980
Road Privileges and Permits		42,291	Election Services	34,402
Zoning Permits		108,958	Legal Services	248,384
Franchises		705,790	Planning and Engineering Services	1,163,939
Other		583,869	Agricultural Services	23,812
Total Licenses Permits and Franchises		2,250,746	Civil Process Services	34,516
Fines, Forfeitures and Penalties			Court Fees and Costs	300,774
Vehicle Code Fines		381,151	Booking Fees	—
Other Court Fines		128,453	Estate Fees	105,188
Forfeitures and Penalties		155,617	Human Services	40,762
Penalties and Cost on Delinquent Taxes		578,518	Law Enforcement Services	691,318
Total Fines, Forfeitures and Penalties		1,243,739	Recording Fees	559,139
Revenue from Use of Money and Property			Road and Street Services	33,486
Interest		1,045,921	Health Fees	92,123
Rents and Concessions		31,673	Mental Health Services	62,937
Royalties		—	California Children Services	60
Total Revenue from the Use of Money and Property		1,077,594	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	92,968
State			Library Services	21,596
Highway Users Tax		1,987,441	Park and Recreation Fees	7,635
Motor Vehicle In-Lieu Tax		3,974,270	Other:	
Realignment from the Vehicle License Fee Fund		1,741,083	Personnel Services	124,995
Public Assistance Administration		485,520	Building Maintenance and Grounds	—
Public Assistance Programs		10,129,103	Administrative Services	—
Realignment for Social Services		5,300,000	Other	1,644,069
Health:			Total Charges for Current Services	8,250,630
Aid for Mental Health		7,335,956	Miscellaneous Revenue	
Realignment for Mental Health		—	Other Sales	24,798
Medically Indigent Adults		—	Tobacco Settlement	317,288
Alcohol and Drug Abuse		903,138	Welfare Repayments	26,735
Other Aid for Health		879,708	Cancelled Warrants	18,522
Realignment for Health Services		474,972	Other	1,434,347
Homeowners' Property Tax Relief		218,943	Total Miscellaneous Revenue	1,821,690
Open Space Tax Relief		68,825	Other Financing Sources	
SB90 Mandated Costs		1,615	Sale of Fixed Assets	4,770
Public Safety Fund		2,211,402	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,111,365	Total Other Financing Sources	4,770
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	90,451,522
Library		167,569	Transfers In	
District Attorney Programs		640,368	Total Transfers In from Enterprises	103,014
Law Enforcement		56,045	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		4,354,969	Total General County Revenues and Transfers In	\$ 90,554,536
Total State		42,042,292		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Lake

General		Public Ways and Facilities	
Board of Supervisors	\$ 401,106	Total Roads	5,671,131
Clerk of the Board	63,744	Total Transportation Terminals	—
Administrative Officer	312,067	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	776,917	Total Public Ways and Facilities	5,671,131
Finance		Health	
Auditor-Controller	1,085,659	Total Public Health	4,525,331
Treasurer-Tax Collector	804,697	Total Medical Care	—
Assessor	1,003,123	Total Mental Health	6,242,206
Other	110,402	Total Drug and Alcohol Abuse Services	2,134,868
Total Finance	3,003,881	Total Health	12,902,405
Counsel		Sanitation	
County Counsel	482,507	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	482,507	Public Assistance	
Total Personnel	318,480	Welfare	
Total Elections	282,490	Administration	8,748,835
Total Communications	4,458	Aid Programs - Cash (Grants)	18,229,868
Total Property Management	843,068	Total Welfare	26,978,703
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,583,754
Courts	—	Other	—
Other	1,672,590	Total Social Services	1,583,754
Total Plant Acquisition	1,672,590	General Relief	
Total Promotion	1,534,212	Aid to Indigents	353,997
Total Other General	2,562,851	Indigent Burial	58,654
Total General	11,481,454	Total General Relief	412,651
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	148,134
Trial Court Maintenance of Effort (MOE)	375,570	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	203,304	Workforce Investment Act (WIA)	—
Other Trial Court	1,784	Other	777,224
County Clerk	—	Total Other Public Assistance	777,224
Grand Jury (Including Audit)	28,849	Total Public Assistance	29,900,466
District Attorney-Prosecution	1,623,769	Education	
District Attorney-Family Support	2,704,445	Total School Administration	—
Public Defender	819,270	Total Library Services	718,376
Court Appointed Counsel	—	Total Agricultural Education	112,647
Other	943,072	Total Other Education	—
Total Judicial	6,700,063	Total Education	831,023
Total Police Protection	7,647,010	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	661,276
Adult Detention	5,891,953	Total Cultural Services	130,258
Juvenile Detention	975,159	Total Veteran Memorial Building	—
Probation	1,653,022	Total Small Craft Harbors	—
Total Detention and Correction	8,520,134	Total Recreation and Cultural	791,534
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	77,364
Protective Inspection		Total Interest on Long-Term Debt	7,039
Agricultural Commissioner	447,465	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,159,080	Total Debt Service	84,403
Other	—	Total General County Expenditures Before Transfers	88,334,116
Total Protective Inspection	1,606,545	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	103,014
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	370,702	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 88,437,130
Emergency Services	116,216		
Planning and Zoning	1,066,476		
Pound	595,433		
Other	49,121		
Total Other Protection	2,197,948		
Total Public Protection	26,671,700		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 45,422,689	\$ 30,710,322	\$ 14,712,367

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Lake

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Computer Equipment	—	—	—	—	—	—	\$ —
Compensated Absences	—	—	—	—	—	—	2,679,794
Postclosure Landfill Liability	—	—	—	—	—	—	2,418,306
Total Other Long-Term Debt Schedule				—	—	—	5,098,100
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 5,098,100

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 74,003
--------------------------------	------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Lake

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 9,123
Total Operating Expenses	56,415
Net Operating Income (Loss)	(47,292)
Total Non-Operating Revenue	51,203
Total Non-Operating Expenses	112,264
Income (Loss) Before Operating Transfers	(108,353)
Transfers In from the County	103,014
Transfers Out to the County	103,014
Net Transfers In (Out)	—
Net Income (Loss)	\$ (108,353)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 2,390,636
Total Operating Expenses	2,999,765
Net Operating Income (Loss)	(609,129)
Total Non-Operating Revenues	96,532
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(512,597)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (512,597)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, an \$8,919,413 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Lassen

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,392,295
County Wide Secured and Unsecured	\$	3,078,194	Public Assistance Programs	3,053,322
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		24,736	Community Development Block Grant	32,635
Total Property Taxes		3,102,930	Health Grants	69,414
Other Taxes			Other:	
Sales and Use Taxes		836,925	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	—
Property Transfer		104,598	DEA Programs/Drug and Alcohol Programs	466,943
Transient Lodging		53,076	District Attorney Programs	—
Timber Yield		98,548	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	557,006
Utility Users Tax		—	Law Enforcement	34,122
Other		—	Other	3,219,819
Total Other Taxes		1,093,147	Total Federal	9,825,556
Total Taxes		4,196,077	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	235,101
Capital Outlay		—	Total Other Aid	235,101
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	40,110
Animal Licenses		8,796	Property Tax Administrative Fees	75,018
Business Licenses		—	Auditing and Accounting Fees	112,457
Construction Permits		502,525	Communication Services	109,566
Road Privileges and Permits		—	Election Services	95,787
Zoning Permits		15,221	Legal Services	118,429
Franchises		40,043	Planning and Engineering Services	40,906
Other		51,943	Agricultural Services	22,586
Total Licenses Permits and Franchises		618,528	Civil Process Services	24,103
Fines, Forfeitures and Penalties			Court Fees and Costs	100,000
Vehicle Code Fines		9,548	Booking Fees	29,690
Other Court Fines		1,210,767	Estate Fees	—
Forfeitures and Penalties		38,846	Human Services	19,766
Penalties and Cost on Delinquent Taxes		1,200,403	Law Enforcement Services	46,697
Total Fines, Forfeitures and Penalties		2,459,564	Recording Fees	118,204
Revenue from Use of Money and Property			Road and Street Services	2,256
Interest		816,153	Health Fees	61,335
Rents and Concessions		3,071,623	Mental Health Services	53,252
Royalties		—	California Children Services	499
Total Revenue from the Use of Money and Property		3,887,776	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	270,097
State			Library Services	—
Highway Users Tax		1,887,554	Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		2,430,376	Other:	
Realignment from the Vehicle License Fee Fund		1,806,862	Personnel Services	—
Public Assistance Administration		2,262,592	Building Maintenance and Grounds	—
Public Assistance Programs		2,144,468	Administrative Services	191,636
Realignment for Social Services		1,274,413	Other	92,196
Health:			Total Charges for Current Services	1,624,590
Aid for Mental Health		2,310,456	Miscellaneous Revenue	
Realignment for Mental Health		1,260,811	Other Sales	216,618
Medically Indigent Adults		—	Tobacco Settlement	416,135
Alcohol and Drug Abuse		481,256	Welfare Repayments	341,908
Other Aid for Health		568,673	Cancelled Warrants	1,916
Realignment for Health Services		1,941,208	Other	227,610
Homeowners' Property Tax Relief		78,554	Total Miscellaneous Revenue	1,204,187
Open Space Tax Relief		934,172	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	—
Public Safety Fund		1,047,983	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		940,657	Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		125,001	Total General County Revenues Before Transfers	48,992,620
Library		—	Transfers In	
District Attorney Programs		114,848	Total Transfers In from Enterprises	—
Law Enforcement		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	6,149
Other		3,331,357	Total General County Revenues and Transfers In	\$ 48,998,769
Total State		24,941,241		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Lassen

General		Public Ways and Facilities	
Board of Supervisors	\$ 256,148	Total Roads	6,295,144
Clerk of the Board	80,032	Total Transportation Terminals	—
Administrative Officer	288,792	Total Transportation Systems	142,044
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	624,972	Total Public Ways and Facilities	6,437,188
Finance		Health	
Auditor-Controller	433,519	Total Public Health	3,162,782
Treasurer-Tax Collector	250,592	Total Medical Care	—
Assessor	543,917	Total Mental Health	2,870,974
Other	193,136	Total Drug and Alcohol Abuse Services	1,361,576
Total Finance	1,421,164	Total Health	7,395,332
Counsel		Sanitation	
County Counsel	274,257	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	274,257	Public Assistance	
Total Personnel	141,018	Welfare	
Total Elections	162,672	Administration	2,138,135
Total Communications	436,025	Aid Programs - Cash (Grants)	6,196,536
Total Property Management	758,614	Total Welfare	8,334,671
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	839,269
Courts	—	Other	—
Other	1,340,121	Total Social Services	839,269
Total Plant Acquisition	1,340,121	General Relief	
Total Promotion	579,059	Aid to Indigents	202,061
Total Other General	2,013,844	Indigent Burial	15,212
Total General	7,751,746	Total General Relief	217,273
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	48,293
Trial Court Maintenance of Effort (MOE)	430,163	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	228,043	Workforce Investment Act (WIA)	—
Other Trial Court	94,760	Other	—
County Clerk	39,352	Total Other Public Assistance	—
Grand Jury (Including Audit)	14,009	Total Public Assistance	9,439,506
District Attorney-Prosecution	632,552	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	413,072	Total Library Services	—
Court Appointed Counsel	619,586	Total Agricultural Education	59,492
Other	—	Total Other Education	—
Total Judicial	2,471,537	Total Education	59,492
Total Police Protection	2,019,785	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	90,455
Adult Detention	4,158,346	Total Cultural Services	—
Juvenile Detention	1,451,186	Total Veteran Memorial Building	—
Probation	739,656	Total Small Craft Harbors	—
Total Detention and Correction	6,349,188	Total Recreation and Cultural	90,455
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	469,145
Protective Inspection		Total Interest on Long-Term Debt	117,302
Agricultural Commissioner	159,843	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	311,677	Total Debt Service	586,447
Other	—	Total General County Expenditures Before Transfers	44,920,047
Total Protective Inspection	471,520	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	162,616	Governmental and Enterprise	430,839
Coroner	—	Total General County Expenditures and Transfers Out	\$ 45,350,886
Emergency Services	89,466		
Planning and Zoning	1,068,808		
Pound	92,513		
Other	434,448		
Total Other Protection	1,847,851		
Total Public Protection	13,159,881		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 19,961,419	\$ 10,466,586	\$ 9,494,833

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Lassen

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
Jail and Misc. Projects	1998	1998	2009	\$ 6,030,000	\$ 6,030,000	\$ 2,167,295	\$ 3,862,705
Total Revenue Bonds				<u>6,030,000</u>	<u>6,030,000</u>	<u>2,167,295</u>	<u>3,862,705</u>
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	1,098,456
Total Other Long-Term Debt Schedule				<u>—</u>	<u>—</u>	<u>—</u>	<u>1,098,456</u>
County Total Bonds and Other Long-Term Debt				<u>\$ 6,030,000</u>	<u>\$ 6,030,000</u>	<u>\$ 2,167,295</u>	<u>\$ 4,961,161</u>

Total Future Principal
and Interest Balance Due

Total Lease Obligations	<u>\$ —</u>
--------------------------------	-------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	<u>—</u>
Total Other Operating Revenues	—
Total Operating Revenue	<u>—</u>
Total Operating Expenses	—
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	<u>—</u>
Net Income Before Extraordinary Items	<u>—</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 100,224
Local Cash Grants	172,067
State Cash Grants	205,864
Federal Cash Grants	43,938
Other Revenues	20,030
Total Revenues	<u>542,123</u>
Purchased Transportation	542,123
Other Expenses	165,962
Total Expenses	<u>708,085</u>
Net Transit Income (Loss)	<u>(165,962)</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ (165,962)</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Lassen

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	—
Total Operating Expenses		21,744
Net Operating Income (Loss)		(21,744)
Total Non-Operating Revenue		211,665
Total Non-Operating Expenses		77,689
Income (Loss) Before Operating Transfers		112,232
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	112,232
Current Year Capital Outlay (Enterprise Activity)	\$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, an \$8,474,504 reclassification of Fiduciary Funds to Governmental Funds and the recognition of Non-Current Assets in the Governmental Funds of \$20,061,722 were reported as fund balance adjustments.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Los Angeles

Taxes				Federal	
Property Taxes				Public Assistance Administration	1,222,193,464
County Wide Secured and Unsecured	\$	1,634,253,328		Public Assistance Programs	1,271,610,518
Less Than County Wide Funds - Secured and Unsecured		41,366,607		Health Administration	291,033,011
Voter Approved Indebtedness		8,836,305		Workforce Investment Act (WIA)	58,271,095
Prior Year Secured and Unsecured		6,855,860		Community Development Block Grant	1,662,384
Total Property Taxes		1,691,312,100		Health Grants	147,994,887
Other Taxes				Other:	
Sales and Use Taxes		46,232,129		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		23,454,786		Office of Criminal Justice and Planning Programs	—
Property Transfer		59,827,310		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		8,820,146		District Attorney Programs	—
Timber Yield		—		Aging Programs	5,931,413
Aircraft		7,992,373		Senior Citizens Programs	33,942,859
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		51,419,828		Law Enforcement	15,000,000
Other		23,286,359		Other	47,767,584
Total Other Taxes		221,032,931		Total Federal	3,095,407,215
Total Taxes		1,912,345,031		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		5,151,345		Other Governmental Agencies	71,772,482
Capital Outlay		—		Total Other Aid	71,772,482
Total Special Benefit Assessments		5,151,345		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	19,036,866
Animal Licenses		7,770,484		Property Tax Administrative Fees	41,566,001
Business Licenses		7,069,195		Auditing and Accounting Fees	16,650,591
Construction Permits		16,700,020		Communication Services	1,806,903
Road Privileges and Permits		146,481		Election Services	7,758,209
Zoning Permits		2,248,450		Legal Services	16,047,582
Franchises		9,442,231		Planning and Engineering Services	26,582,851
Other		3,864,112		Agricultural Services	1,531,460
Total Licenses Permits and Franchises		47,240,973		Civil Process Services	8,782,265
Fines, Forfeitures and Penalties				Court Fees and Costs	46,684,537
Vehicle Code Fines		16,262,732		Booking Fees	849,593
Other Court Fines		161,488,910		Estate Fees	3,362,186
Forfeitures and Penalties		37,855,722		Human Services	1,229,488
Penalties and Cost on Delinquent Taxes		53,904,066		Law Enforcement Services	346,698,714
Total Fines, Forfeitures and Penalties		269,511,430		Recording Fees	60,211,676
Revenue from Use of Money and Property				Road and Street Services	17,202,988
Interest		82,081,837		Health Fees	48,407,818
Rents and Concessions		49,670,264		Mental Health Services	1,291,381
Royalties		181,723		California Children Services	42,174,806
Total Revenue from the Use of Money and Property		131,933,824		Sanitation Services	17,266,620
Aid from Other Governmental Agencies				Institutional Care and Services	241,706,945
State				Library Services	2,875,108
Highway Users Tax		119,901,024		Park and Recreation Fees	16,582,607
Motor Vehicle In-Lieu Tax		690,853,571		Other:	
Realignment from the Vehicle License Fee Fund		407,711,598		Personnel Services	5,080,193
Public Assistance Administration		836,891,363		Building Maintenance and Grounds	—
Public Assistance Programs		349,637,656		Administrative Services	—
Realignment for Social Services		300,646,048		Other	347,858,766
Health:				Total Charges for Current Services	1,339,246,154
Aid for Mental Health		233,031,572		Miscellaneous Revenue	
Realignment for Mental Health		231,103,454		Other Sales	1,984,528
Medically Indigent Adults		—		Tobacco Settlement	119,908,876
Alcohol and Drug Abuse		30,154,982		Welfare Repayments	—
Other Aid for Health		79,512,952		Cancelled Warrants	5,651,890
Realignment for Health Services		128,852,312		Other	99,928,648
Homeowners' Property Tax Relief		21,351,921		Total Miscellaneous Revenue	227,473,942
Open Space Tax Relief		40,052		Other Financing Sources	
SB90 Mandated Costs		43,581,872		Sale of Fixed Assets	1,735,787
Public Safety Fund		502,302,555		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		8,980,399		Total Other Financing Sources	1,735,787
Office of Criminal Justice and Planning Programs		7,075,587		Total General County Revenues Before Transfers	11,561,452,929
Library		3,903,241		Transfers In	
District Attorney Programs		59,136,874		Total Transfers In from Enterprises	347,265,676
Law Enforcement		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	5,355,094
Other		404,965,713		Total General County Revenues and Transfers In	\$ 11,914,073,699
Total State		4,459,634,746			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Los Angeles

General		Public Ways and Facilities	
Board of Supervisors	\$ 17,845,062	Total Roads	242,544,749
Clerk of the Board	20,193,806	Total Transportation Terminals	—
Administrative Officer	33,731,416	Total Transportation Systems	—
Other	4,864,236	Total Parking Facilities	5,975,983
Total Legislative and Administrative	76,634,520	Total Public Ways and Facilities	248,520,732
Finance		Health	
Auditor-Controller	25,377,263	Total Public Health	556,940,880
Treasurer-Tax Collector	42,800,638	Total Medical Care	489,644,292
Assessor	113,034,659	Total Mental Health	945,781,445
Other	—	Total Drug and Alcohol Abuse Services	149,581,202
Total Finance	181,212,560	Total Health	2,141,947,819
Counsel		Sanitation	
County Counsel	14,378,621	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	14,378,621	Public Assistance	
Total Personnel	20,496,670	Welfare	
Total Elections	34,708,508	Administration	1,348,997,372
Total Communications	(840,655)	Aid Programs - Cash (Grants)	1,517,039,547
Total Property Management	89,172,996	Total Welfare	2,866,036,919
Plant Acquisition		Social Services	
Jails	1,367,590	Administration and Programs	1,196,121,639
Courts	43,842,440	Other	—
Other	80,405,594	Total Social Services	1,196,121,639
Total Plant Acquisition	125,615,624	General Relief	
Total Promotion	—	Aid to Indigents	163,478,327
Total Other General	172,206,991	Indigent Burial	—
Total General	713,585,835	Total General Relief	163,478,327
Public Protection		Total Care of Court Wards	20,684,335
Judicial		Total Veteran Services	1,815,822
Trial Court Maintenance of Effort (MOE)	246,332,776	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	10,443,381	Workforce Investment Act (WIA)	54,518,251
Other Trial Court	283,623,875	Other	67,513,977
County Clerk	—	Total Other Public Assistance	122,032,228
Grand Jury (Including Audit)	952,928	Total Public Assistance	4,370,169,270
District Attorney-Prosecution	230,656,788	Education	
District Attorney-Family Support	175,268,429	Total School Administration	—
Public Defender	149,785,554	Total Library Services	75,183,853
Court Appointed Counsel	—	Total Agricultural Education	—
Other	—	Total Other Education	—
Total Judicial	1,097,063,731	Total Education	75,183,853
Total Police Protection	1,007,572,763	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	118,370,365
Adult Detention	443,284,048	Total Cultural Services	48,580,989
Juvenile Detention	122,859,525	Total Veteran Memorial Building	—
Probation	252,047,493	Total Small Craft Harbors	—
Total Detention and Correction	818,191,066	Total Recreation and Cultural	166,951,354
Total Fire Protection	3,239,389	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	167,626,928
Protective Inspection		Total Interest on Long-Term Debt	83,334,144
Agricultural Commissioner	17,457,229	Total Interest on Short-Term Notes and Warrants	11,075,883
Building Inspector	—	Total Debt Service	262,036,955
Other	3,642,561	Total General County Expenditures Before Transfers	11,090,011,999
Total Protective Inspection	21,099,790	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	539,616,019
Local Agency Formation Commission (LAFCO)	565,564	Operating Transfers Between Funds Other Than	—
Recorder	52,670,643	Governmental and Enterprise	4,112,383
Coroner	19,074,398	Total General County Expenditures and Transfers Out	\$ 11,633,740,401
Emergency Services	3,816,108		
Planning and Zoning	11,556,360		
Pound	16,618,762		
Other	60,147,607		
Total Other Protection	164,449,442		
Total Public Protection	3,111,616,181		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 9,424,505,948	\$ 3,677,765,260	\$ 5,746,740,688

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Los Angeles

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Certificates Series A	1986	1986	2008	\$ 341,981,268	\$ 341,981,268	\$ 310,685,032	\$ 31,296,236
Pension Certificates Series A (Ent)	1986	1986	2008	119,512,050	119,512,050	108,574,968	10,937,082
Pension Bonds, Series 1994 A	1994	1996	2006	827,599,305	827,599,305	412,138,224	415,461,081
Pension Bonds, Series 1994 A (Ent)	1994	1996	2006	289,235,695	289,235,695	144,036,776	145,198,919
Pension Bonds, Series 1994 C	1994	2007	2010	184,066,332	184,066,332	—	184,066,332
Pension Bonds, Series 1994 C (Ent)	1994	2007	2010	64,328,900	64,328,900	—	64,328,900
Pension Bond Restruct. 1994 D	1996	1996	2011	444,613,200	444,613,200	123,630,228	320,982,972
Pension Bond Restruct. 1994 D (Ent)	1996	1996	2011	155,386,800	155,386,800	43,207,609	112,179,191
Pension Refunding Bonds	1996	1996	2007	242,611,326	242,611,326	72,176,326	170,435,000
Pension Refunding Bonds (Ent)	1996	1996	2007	84,788,674	84,788,674	25,223,674	59,565,000
Total Pension Obligation Bonds				2,754,123,550	2,754,123,550	1,239,672,837	1,514,450,713
Revenue Bonds							
Marina Del Rey	1993	1993	2008	90,686,163	90,686,163	65,187,004	25,499,159
Total Revenue Bonds				90,686,163	90,686,163	65,187,004	25,499,159
Special Assessment Bonds							
1915 Act-Landslide Mit.-Bg Rck Mesa	1990	1991	2010	10,420,000	10,420,000	4,905,000	5,515,000
Total Special Assessment Bonds				10,420,000	10,420,000	4,905,000	5,515,000
General Obligation Bonds							
Detention Facilities	1987	1988	2007	96,000,000	96,000,000	65,775,000	30,225,000
Total General Obligation Bonds				96,000,000	96,000,000	65,775,000	30,225,000
Improvement Districts Bonds							
Street Improvements	1979	1981	2008	18,295,156	17,578,985	17,258,786	320,199
Total Improvement Districts Bonds				18,295,156	17,578,985	17,258,786	320,199
Other Long-Term Debt Schedule							
Boating & Waterways Seawall Loans	—	—	—	—	—	—	22,822,538
Commercial Paper (Ent)	—	—	—	—	—	—	133,600,000
Compensated Absences	—	—	—	—	—	—	457,790,000
Museum of Art - Series A and B	—	—	—	—	—	—	4,900,000
Other Capital Leases	—	—	—	—	—	—	92,458,438
Other Hospital Capital Leases (Ent)	—	—	—	—	—	—	767,178
Total Other Long-Term Debt Schedule				—	—	—	712,338,154
County Total Bonds and Other Long-Term Debt				\$ 2,969,524,869	\$ 2,968,808,698	\$ 1,392,798,627	\$ 2,288,348,225
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	2,789,538,455				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Table 6. Counties Annual Report — Fiscal Year 2002-03

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 5,116,103,356
Total Deductions from Revenues	<u>2,587,870,433</u>
Net Patient Revenue	<u>2,528,232,923</u>
Total Other Operating Revenues	<u>43,127,536</u>
Total Operating Revenue	<u>2,571,360,459</u>
Total Operating Expenses	<u>2,522,113,626</u>
Net Operating Income (Loss)	<u>49,246,833</u>
Total Non-Operating Revenue	2,081,143
Total Non-Operating Expenses	<u>49,846,697</u>
Net Non-Operating Income	<u>(47,765,554)</u>
Net Income Before Extraordinary Items	<u>1,481,279</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>1,481,279</u>
Transfers In from the County	539,616,019
Transfers Out to the County	<u>347,265,676</u>
Net Transfers In (Out)	<u>192,350,343</u>
Net Income (Loss)	<u>\$ 193,831,622</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 1,572,141</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 2,220,051
Local Cash Grants	17,234,642
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	811,302
Total Revenues	<u>20,265,995</u>
Purchased Transportation	10,368,941
Other Expenses	<u>9,023,973</u>
Total Expenses	<u>19,392,914</u>
Net Transit Income (Loss)	<u>873,081</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ 873,081</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Los Angeles

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	372,996
Total Operating Expenses		2,170,707
Net Operating Income (Loss)		(1,797,711)
Total Non-Operating Revenue		3,484,884
Total Non-Operating Expenses		270,071
Income (Loss) Before Operating Transfers		1,417,102
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	1,417,102
Current Year Capital Outlay (Enterprise Activity)	\$	1,384,900

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Long-Term Capital Lease principal and interest operating expenditures are allocated over various operating expenditure categories by department in lieu of being reported in the debt service principal and interest operating expenditure categories. The county reported in this manner to determine the true departmental cost for budgetary purposes. The amounts reported on each operating expenditure category by department are indeterminable.

The detail of debt service expenditures allocated by department in lieu of being reported on the debt service expenditure lines is as follows: Long-Term Capital Leases: Total Principal, \$103,191,143; and Total Interest, \$94,457,291.
Reference: Table 6, Statement of County Expenditures.

2. General operating expenditures, Communications department, reflect a negative balance of -\$840,655 due to intrafund billings to various other departments. The county reported Communications operating expenditures of -\$870,305 and Capital Outlay expenditures of \$29,650, for a net Communications department total of -\$840,655. The county is unable to eliminate the intrafund billings in the current year, thus creating an overstatement of various departmental operating expenditures and an understatement of the Communications department expenditures. Revenues are not impacted by these intrafund billings. The Communications department's actual current year operating expenditures are \$51,748,369.
Reference: Table 6, Statement of County Expenditures.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Madera

Taxes				Federal	
Property Taxes				Public Assistance Administration	7,840,082
County Wide Secured and Unsecured	\$	10,427,990		Public Assistance Programs	10,918,077
Less Than County Wide Funds - Secured and Unsecured		91,342		Health Administration	—
Voter Approved Indebtedness		130		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		(9,889)		Community Development Block Grant	—
Total Property Taxes		10,509,573		Health Grants	4,790,212
Other Taxes				Other:	
Sales and Use Taxes		4,388,482		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		1,025,864		Office of Criminal Justice and Planning Programs	—
Property Transfer		617,611		DEA Programs/Drug and Alcohol Programs	707,581
Transient Lodging		1,396,103		District Attorney Programs	2,063,361
Timber Yield		13,554		Aging Programs	—
Aircraft		36,321		Senior Citizens Programs	37,558
Construction Development Taxes		—		Road Projects	522,043
Utility Users Tax		—		Law Enforcement	21,047
Other		1,079		Other	1,581,492
Total Other Taxes		7,479,014		Total Federal	28,481,453
Total Taxes		17,988,587		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	2,207,183
Capital Outlay		—		Total Other Aid	2,207,183
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	142,281
Animal Licenses		28,940		Property Tax Administrative Fees	248,123
Business Licenses		85,440		Auditing and Accounting Fees	150,520
Construction Permits		1,168,036		Communication Services	—
Road Privileges and Permits		102,823		Election Services	130,881
Zoning Permits		117,926		Legal Services	71,583
Franchises		1,110,609		Planning and Engineering Services	2,282,737
Other		960,182		Agricultural Services	112,651
Total Licenses Permits and Franchises		3,573,956		Civil Process Services	77,235
Fines, Forfeitures and Penalties				Court Fees and Costs	496,844
Vehicle Code Fines		387,551		Booking Fees	96,895
Other Court Fines		870,527		Estate Fees	1,407
Forfeitures and Penalties		56,788		Human Services	57,823
Penalties and Cost on Delinquent Taxes		1,167,321		Law Enforcement Services	342,915
Total Fines, Forfeitures and Penalties		2,482,187		Recording Fees	1,022,230
Revenue from Use of Money and Property				Road and Street Services	1,374,975
Interest		1,352,353		Health Fees	191,582
Rents and Concessions		119,966		Mental Health Services	9,603
Royalties		—		California Children Services	1,100
Total Revenue from the Use of Money and Property		1,472,319		Sanitation Services	1,042,515
Aid from Other Governmental Agencies				Institutional Care and Services	232,837
State				Library Services	59,624
Highway Users Tax		3,292,538		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		8,915,514		Other:	
Realignment from the Vehicle License Fee Fund		4,296,636		Personnel Services	—
Public Assistance Administration		5,853,877		Building Maintenance and Grounds	—
Public Assistance Programs		13,558,808		Administrative Services	339,455
Realignment for Social Services		2,642,472		Other	1,021,810
Health:				Total Charges for Current Services	9,507,626
Aid for Mental Health		3,601,218		Miscellaneous Revenue	
Realignment for Mental Health		1,605,999		Other Sales	50,280
Medically Indigent Adults		—		Tobacco Settlement	20,599,820
Alcohol and Drug Abuse		35,587		Welfare Repayments	202,317
Other Aid for Health		1,366,871		Cancelled Warrants	4,741
Realignment for Health Services		1,914,651		Other	498,282
Homeowners' Property Tax Relief		203,066		Total Miscellaneous Revenue	21,355,440
Open Space Tax Relief		1,462,013		Other Financing Sources	
SB90 Mandated Costs		—		Sale of Fixed Assets	149
Public Safety Fund		4,346,506		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		690,683		Total Other Financing Sources	149
Office of Criminal Justice and Planning Programs		121,822		Total General County Revenues Before Transfers	145,558,056
Library		196,105		Transfers In	
District Attorney Programs		1,192,914		Total Transfers In from Enterprises	58,718
Law Enforcement		475,969		Operating Transfers Between Funds Other Than Governmental and Enterprise	434,665
Other		2,715,907		Total General County Revenues and Transfers In	\$ 146,051,439
Total State		58,489,156			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Madera

General		Public Ways and Facilities	
Board of Supervisors	\$ —	Total Roads	8,161,945
Clerk of the Board	877,103	Total Transportation Terminals	—
Administrative Officer	673,080	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,550,183	Total Public Ways and Facilities	8,161,945
Finance		Health	
Auditor-Controller	1,294,510	Total Public Health	3,125,358
Treasurer-Tax Collector	475,916	Total Medical Care	5,225,141
Assessor	1,827,062	Total Mental Health	8,599,753
Other	3,099,858	Total Drug and Alcohol Abuse Services	1,654,343
Total Finance	6,697,346	Total Health	18,604,595
Counsel		Sanitation	
County Counsel	726,600	Total Refuse Collection and Disposal	826,846
Other	—	Total Sanitation	826,846
Total Counsel	726,600	Public Assistance	
Total Personnel	489,440	Welfare	
Total Elections	422,703	Administration	14,023,460
Total Communications	—	Aid Programs - Cash (Grants)	25,375,876
Total Property Management	4,015,302	Total Welfare	39,399,336
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,943,372
Courts	—	Other	—
Other	622,553	Total Social Services	1,943,372
Total Plant Acquisition	622,553	General Relief	
Total Promotion	235,000	Aid to Indigents	860,506
Total Other General	2,204,723	Indigent Burial	25,617
Total General	16,963,850	Total General Relief	886,123
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	156,994
Trial Court Maintenance of Effort (MOE)	1,042,797	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	473,677
County Clerk	345,794	Total Other Public Assistance	473,677
Grand Jury (Including Audit)	17,897	Total Public Assistance	42,859,502
District Attorney-Prosecution	2,308,938	Education	
District Attorney-Family Support	3,038,637	Total School Administration	—
Public Defender	1,344,112	Total Library Services	1,366,683
Court Appointed Counsel	—	Total Agricultural Education	126,298
Other	—	Total Other Education	—
Total Judicial	8,098,175	Total Education	1,492,981
Total Police Protection	8,224,549	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	6,991,809	Total Cultural Services	—
Juvenile Detention	3,753,549	Total Veteran Memorial Building	—
Probation	3,216,715	Total Small Craft Harbors	—
Total Detention and Correction	13,962,073	Total Recreation and Cultural	—
Total Fire Protection	3,099,551	Debt Service	
Total Flood Control - Soil and Water Conservation	407,331	Total Retirement of Long-Term Debt	26,247
Protective Inspection		Total Interest on Long-Term Debt	63,445
Agricultural Commissioner	834,724	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	939,829	Total Debt Service	89,692
Other	83,564	Total General County Expenditures Before Transfers	126,704,273
Total Protective Inspection	1,858,117	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	4,000
Local Agency Formation Commission (LAFCO)	34,569	Operating Transfers Between Funds Other Than	—
Recorder	160,651	Governmental and Enterprise	—
Coroner	157,364	Total General County Expenditures and Transfers Out	\$ 126,708,273
Emergency Services	50,873		
Planning and Zoning	943,694		
Pound	601,809		
Other	106,106		
Total Other Protection	2,055,066		
Total Public Protection	37,704,862		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 45,635,160	\$ 32,820,238	\$ 12,814,922

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Madera

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 6,852,647
Electr Monitoring Equip	—	—	—	—	—	—	37,402
Landfill Liability	—	—	—	—	—	—	5,813,358
Total Other Long-Term Debt Schedule				—	—	—	12,703,407
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 12,703,407

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 908,714
--------------------------------	-------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Madera

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,015,603
Total Operating Expenses	1,944,725
Net Operating Income (Loss)	70,878
Total Non-Operating Revenues	221,486
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	292,364
Transfers In from the County	—
Transfers Out to the County	58,718
Net Transfers In (Out)	(58,718)
Net Income (Loss)	\$ 233,646
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Parks

Total Operating Revenue	\$ 34,364
Total Operating Expense	55,765
Net Operating Income (Loss)	(21,401)
Total Non-Operating Revenue	333
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(21,068)
Transfers In from the County	4,000
Transfers Out to the County	—
Net Transfers In (Out)	4,000
Net Income (Loss)	\$ (17,068)
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Miscellaneous Revenues have increased significantly due to the receipt of \$20,599,820 in Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues.
Reference: Table 6, Statement of General County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Marin

Taxes		Federal	
Property Taxes		Public Assistance Administration	5,902,790
County Wide Secured and Unsecured	\$ 79,251,767	Public Assistance Programs	17,229,136
Less Than County Wide Funds - Secured and Unsecured	7,513,426	Health Administration	9,479
Voter Approved Indebtedness	—	Workforce Investment Act (WIA)	4,522,417
Prior Year Secured and Unsecured	75,516	Community Development Block Grant	5,093,832
Total Property Taxes	86,840,709	Health Grants	3,067,067
Other Taxes		Other:	
Sales and Use Taxes	3,744,423	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)	—	Office of Criminal Justice and Planning Programs	—
Property Transfer	2,909,242	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging	1,413,447	District Attorney Programs	—
Timber Yield	—	Aging Programs	912,532
Aircraft	265,710	Senior Citizens Programs	—
Construction Development Taxes	—	Road Projects	—
Utility Users Tax	—	Law Enforcement	530,700
Other	—	Other	1,410,349
Total Other Taxes	8,332,822	Total Federal	38,678,302
Total Taxes	95,173,531	Other Aid	
Special Benefit Assessments		Other In-Lieu Taxes	—
Operations	1,658,139	Other Governmental Agencies	1,380,174
Capital Outlay	—	Total Other Aid	1,380,174
Total Special Benefit Assessments	1,658,139	Charges for Current Services	
Licenses, Permits and Franchises		Assessments and Tax Collection Fees	3,450,035
Animal Licenses	157,578	Property Tax Administrative Fees	11,887
Business Licenses	1,642,721	Auditing and Accounting Fees	116,626
Construction Permits	2,156,818	Communication Services	1,985,219
Road Privileges and Permits	69,727	Election Services	163,564
Zoning Permits	787,421	Legal Services	131,496
Franchises	504,338	Planning and Engineering Services	1,039,271
Other	2,453,933	Agricultural Services	—
Total Licenses Permits and Franchises	7,772,536	Civil Process Services	54,848
Fines, Forfeitures and Penalties		Court Fees and Costs	736,025
Vehicle Code Fines	300,936	Booking Fees	412,665
Other Court Fines	3,185,926	Estate Fees	381,170
Forfeitures and Penalties	1,027,971	Human Services	53,576
Penalties and Cost on Delinquent Taxes	1,829,024	Law Enforcement Services	400,882
Total Fines, Forfeitures and Penalties	6,343,857	Recording Fees	1,937,236
Revenue from Use of Money and Property		Road and Street Services	—
Interest	3,484,804	Health Fees	610,424
Rents and Concessions	1,571,461	Mental Health Services	1,380,836
Royalties	281	California Children Services	1,565
Total Revenue from the Use of Money and Property	5,056,546	Sanitation Services	—
Aid from Other Governmental Agencies		Institutional Care and Services	1,046,256
State		Library Services	268,174
Highway Users Tax	4,519,765	Park and Recreation Fees	663,021
Motor Vehicle In-Lieu Tax	16,866,860	Other:	
Realignment from the Vehicle License Fee Fund	10,811,214	Personnel Services	3,736
Public Assistance Administration	8,507,799	Building Maintenance and Grounds	—
Public Assistance Programs	8,832,134	Administrative Services	—
Realignment for Social Services	4,782,280	Other	23,926,369
Health:		Total Charges for Current Services	38,774,881
Aid for Mental Health	6,370,083	Miscellaneous Revenue	
Realignment for Mental Health	10,837,830	Other Sales	270,953
Medically Indigent Adults	170,346	Tobacco Settlement	3,186,241
Alcohol and Drug Abuse	642,073	Welfare Repayments	—
Other Aid for Health	3,452,195	Cancelled Warrants	—
Realignment for Health Services	4,055,905	Other	6,498,601
Homeowners' Property Tax Relief	744,132	Total Miscellaneous Revenue	9,955,795
Open Space Tax Relief	—	Other Financing Sources	
SB90 Mandated Costs	210,137	Sale of Fixed Assets	—
Public Safety Fund	18,836,128	Proceeds from the Sale of Bonds	—
Other:		Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)	—	Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs	—	Total General County Revenues Before Transfers	321,004,076
Library	198,560	Transfers In	
District Attorney Programs	—	Total Transfers In from Enterprises	—
Law Enforcement	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	2,913,903
Other	16,372,874	Total General County Revenues and Transfers In	\$ 323,917,979
Total State	116,210,315		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Marin

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,131,448	Total Roads	8,646,106
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,809,557	Total Transportation Systems	568,331
Other	101,786	Total Parking Facilities	—
Total Legislative and Administrative	4,042,791	Total Public Ways and Facilities	9,214,437
Finance		Health	
Auditor-Controller	3,009,624	Total Public Health	31,581,311
Treasurer-Tax Collector	2,031,924	Total Medical Care	7,234,316
Assessor	5,978,997	Total Mental Health	23,931,544
Other	(1,648,904)	Total Drug and Alcohol Abuse Services	6,167,598
Total Finance	9,371,641	Total Health	68,914,769
Counsel		Sanitation	
County Counsel	2,987,773	Total Refuse Collection and Disposal	—
Other	176,207	Total Sanitation	—
Total Counsel	3,163,980	Public Assistance	
Total Personnel	3,030,367	Welfare	
Total Elections	1,433,373	Administration	1,173,057
Total Communications	6,410,115	Aid Programs - Cash (Grants)	15,537,929
Total Property Management	5,002,119	Total Welfare	16,710,986
Plant Acquisition		Social Services	
Jails	128,347	Administration and Programs	19,959,920
Courts	1,249,889	Other	—
Other	6,722,914	Total Social Services	19,959,920
Total Plant Acquisition	8,101,150	General Relief	
Total Promotion	15,000	Aid to Indigents	4,173,105
Total Other General	23,394,848	Indigent Burial	—
Total General	63,965,384	Total General Relief	4,173,105
Public Protection		Total Care of Court Wards	40,035
Judicial		Total Veteran Services	72,734
Trial Court Maintenance of Effort (MOE)	1,854,481	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	477,179	Workforce Investment Act (WIA)	5,673,404
Other Trial Court	2,360,621	Other	—
County Clerk	238,295	Total Other Public Assistance	5,673,404
Grand Jury (Including Audit)	93,166	Total Public Assistance	46,630,184
District Attorney-Prosecution	11,561,661	Education	
District Attorney-Family Support	4,935,165	Total School Administration	—
Public Defender	6,987,707	Total Library Services	8,943,135
Court Appointed Counsel	—	Total Agricultural Education	214,952
Other	1,838,671	Total Other Education	—
Total Judicial	30,346,946	Total Education	9,158,087
Total Police Protection	18,801,342	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	3,367,155
Adult Detention	12,643,124	Total Cultural Services	—
Juvenile Detention	2,058,123	Total Veteran Memorial Building	3,052,204
Probation	7,521,384	Total Small Craft Harbors	—
Total Detention and Correction	22,222,631	Total Recreation and Cultural	6,419,359
Total Fire Protection	15,830,201	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	3,573,525
Protective Inspection		Total Interest on Long-Term Debt	2,702,180
Agricultural Commissioner	1,419,296	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,942,428	Total Debt Service	6,275,705
Other	—	Total General County Expenditures Before Transfers	313,153,922
Total Protective Inspection	3,361,724	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	5,848
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	461,086	Governmental and Enterprise	921,340
Coroner	925,607	Total General County Expenditures and Transfers Out	\$ 314,081,110
Emergency Services	1,693,449		
Planning and Zoning	4,325,097		
Pound	2,220,728		
Other	2,387,186		
Total Other Protection	12,013,153		
Total Public Protection	102,575,997		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 114,915,237	\$ 96,441,249	\$ 18,473,988

County of Marin

**Total Future Principal
and Interest Balance Due**

\$	83,235,152
----	------------

Hospital Enterprise/Activity Statement of Revenues and Expenses

Patient Revenues

Transportation Enterprise Statement of Revenues and Expenses

Revenues

98

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Marin

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 629,898
Total Operating Expenses	962,311
Net Operating Income (Loss)	(332,413)
Total Non-Operating Revenue	373,122
Total Non-Operating Expenses	62,335
Income (Loss) Before Operating Transfers	(21,626)
Transfers In from the County	5,848
Transfers Out to the County	—
Net Transfers In (Out)	5,848
Net Income (Loss)	\$ (15,778)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Parks

Total Operating Revenue	\$ 1,317,404
Total Operating Expense	1,548,060
Net Operating Income (Loss)	(230,656)
Total Non-Operating Revenue	124,000
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(106,656)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (106,656)
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Mariposa

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,425,976
County Wide Secured and Unsecured	\$	3,271,377	Public Assistance Programs	860,658
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		119,929	Community Development Block Grant	386,087
Total Property Taxes		3,391,306	Health Grants	—
Other Taxes			Other:	
Sales and Use Taxes		1,258,527	Community Oriented Policing Services (COPS)	15,347
Transportation Tax (Non-Transit)		114,754	Office of Criminal Justice and Planning Programs	371,575
Property Transfer		120,482	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		7,459,445	District Attorney Programs	161,631
Timber Yield		5,747	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	107,678
Other		—	Other	2,603,339
Total Other Taxes		8,958,955	Total Federal	5,932,291
Total Taxes		12,350,261	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	361,360
Capital Outlay		—	Total Other Aid	361,360
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	39,197
Animal Licenses		5,443	Property Tax Administrative Fees	—
Business Licenses		—	Auditing and Accounting Fees	5,465
Construction Permits		539,801	Communication Services	—
Road Privileges and Permits		—	Election Services	1,918
Zoning Permits		—	Legal Services	828
Franchises		135,896	Planning and Engineering Services	421,918
Other		—	Agricultural Services	3,838
Total Licenses Permits and Franchises		681,140	Civil Process Services	14,285
Fines, Forfeitures and Penalties			Court Fees and Costs	123,839
Vehicle Code Fines		57,578	Booking Fees	—
Other Court Fines		80,656	Estate Fees	1,120
Forfeitures and Penalties		25,549	Human Services	2,825
Penalties and Cost on Delinquent Taxes		123,596	Law Enforcement Services	31,004
Total Fines, Forfeitures and Penalties		287,379	Recording Fees	106,180
Revenue from Use of Money and Property			Road and Street Services	468,790
Interest		209,528	Health Fees	66,765
Rents and Concessions		727	Mental Health Services	—
Royalties		—	California Children Services	17,323
Total Revenue from the Use of Money and Property		210,255	Sanitation Services	18,157
Aid from Other Governmental Agencies			Institutional Care and Services	6,620
State			Library Services	13,828
Highway Users Tax		1,144,447	Park and Recreation Fees	17,563
Motor Vehicle In-Lieu Tax		1,228,717	Other:	
Realignment from the Vehicle License Fee Fund		655,921	Personnel Services	—
Public Assistance Administration		1,831,692	Building Maintenance and Grounds	279,894
Public Assistance Programs		1,309,096	Administrative Services	—
Realignment for Social Services		1,292,601	Other	595,308
Health:			Total Charges for Current Services	2,236,665
Aid for Mental Health		1,023,009	Miscellaneous Revenue	
Realignment for Mental Health		463,025	Other Sales	4,105
Medically Indigent Adults		—	Tobacco Settlement	125,000
Alcohol and Drug Abuse		441,310	Welfare Repayments	—
Other Aid for Health		449,022	Cancelled Warrants	76,205
Realignment for Health Services		114,279	Other	480,232
Homeowners' Property Tax Relief		72,192	Total Miscellaneous Revenue	685,542
Open Space Tax Relief		202,418	Other Financing Sources	
SB90 Mandated Costs		98,209	Sale of Fixed Assets	—
Public Safety Fund		664,704	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		84,401	Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	38,467,704
Library		44,693	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	—
Law Enforcement		629,653	Operating Transfers Between Funds Other Than Governmental and Enterprise	18,214
Other		3,973,422	Total General County Revenues and Transfers In	\$ 38,485,918
Total State		15,722,811		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Mariposa

General		Public Ways and Facilities	
Board of Supervisors	\$ 368,388	Total Roads	4,745,951
Clerk of the Board	41,999	Total Transportation Terminals	—
Administrative Officer	222,626	Total Transportation Systems	—
Other	135	Total Parking Facilities	6,623
Total Legislative and Administrative	633,148	Total Public Ways and Facilities	4,752,574
Finance		Health	
Auditor-Controller	512,680	Total Public Health	1,276,854
Treasurer-Tax Collector	428,214	Total Medical Care	—
Assessor	495,256	Total Mental Health	1,455,045
Other	—	Total Drug and Alcohol Abuse Services	592,834
Total Finance	1,436,150	Total Health	3,324,733
Counsel		Sanitation	
County Counsel	178,013	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	178,013	Public Assistance	
Total Personnel	129,621	Welfare	
Total Elections	135,003	Administration	997,834
Total Communications	—	Aid Programs - Cash (Grants)	2,230,791
Total Property Management	1,276,063	Total Welfare	3,228,625
Plant Acquisition		Social Services	
Jails	12,564	Administration and Programs	2,291,513
Courts	—	Other	330,950
Other	3,181,659	Total Social Services	2,622,463
Total Plant Acquisition	3,194,223	General Relief	
Total Promotion	434,887	Aid to Indigents	16,531
Total Other General	1,004,310	Indigent Burial	700
Total General	8,421,418	Total General Relief	17,231
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	37,122
Trial Court Maintenance of Effort (MOE)	135,457	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	1,505,689
County Clerk	71,700	Total Other Public Assistance	1,505,689
Grand Jury (Including Audit)	54,293	Total Public Assistance	7,411,130
District Attorney-Prosecution	1,814,930	Education	
District Attorney-Family Support	684,876	Total School Administration	—
Public Defender	—	Total Library Services	421,364
Court Appointed Counsel	264,476	Total Agricultural Education	109,803
Other	10,888	Total Other Education	—
Total Judicial	3,036,620	Total Education	531,167
Total Police Protection	3,282,766	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	254,584
Adult Detention	1,361,280	Total Cultural Services	360,454
Juvenile Detention	130,269	Total Veteran Memorial Building	—
Probation	824,167	Total Small Craft Harbors	—
Total Detention and Correction	2,315,716	Total Recreation and Cultural	615,038
Total Fire Protection	737,011	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	238,536
Protective Inspection		Total Interest on Long-Term Debt	135,781
Agricultural Commissioner	198,020	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	432,122	Total Debt Service	374,317
Other	—	Total General County Expenditures Before Transfers	38,055,150
Total Protective Inspection	630,142	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	10,811
Local Agency Formation Commission (LAFCO)	1,160	Operating Transfers Between Funds Other Than	—
Recorder	165,085	Governmental and Enterprise	479,220
Coroner	1,053,517	Total General County Expenditures and Transfers Out	\$ 38,545,181
Emergency Services	—		
Planning and Zoning	1,120,388		
Pound	—		
Other	282,368		
Total Other Protection	2,622,518		
Total Public Protection	12,624,773		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 20,961,766	\$ 15,119,153	\$ 5,842,613

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Mariposa

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Federal Construction Loans							
Government Center	1997	—	—	\$ 2,730,850	\$ —	\$ 456,850	\$ 2,274,000
Total Federal Construction Loans				2,730,850	—	456,850	2,274,000
State Construction Loans							
Fuel System Cardlock	1997	—	—	127,186	—	127,186	—
Hangar Construction	1997	—	—	132,686	—	26,333	106,353
Hangar MPA 1-01-L-3	2002	—	—	241,000	—	9,640	231,360
Total State Construction Loans				500,872	—	163,159	337,713
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	1,196,393
Compensated Absences - Transit	—	—	—	—	—	—	9,435
IBM Computer Syst.	—	—	—	—	—	—	7,568
Postage Machine	—	—	—	—	—	—	9,557
Postclosure Landfill Liability	—	—	—	—	—	—	805,399
Precinct Counter	—	—	—	—	—	—	48,096
Solid Waste - Septic	—	—	—	—	—	—	30,500
Trackless Snow Blower	—	—	—	—	—	—	36,139
Total Other Long-Term Debt Schedule				—	—	—	2,143,087
County Total Bonds and Other Long-Term Debt				\$ 3,231,722	\$ —	\$ 620,009	\$ 4,754,800

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ —

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 20,268
Local Cash Grants	81,323
State Cash Grants	28,000
Federal Cash Grants	20,696
Other Revenues	2,208
Total Revenues	152,495
Purchased Transportation	—
Other Expenses	200,525
Total Expenses	200,525
Net Transit Income (Loss)	(48,030)
Gain or Loss on Disposal of Fixed Assets	(24,513)
Total Operator Net Income (Loss)	\$ (72,543)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mariposa

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	124,501
Total Operating Expenses		<u>139,121</u>
Net Operating Income (Loss)		<u>(14,620)</u>
Total Non-Operating Revenue		5,786
Total Non-Operating Expenses		<u>225,415</u>
Income (Loss) Before Operating Transfers		<u>(234,249)</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>(234,249)</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	939,983
Total Operating Expenses		<u>778,753</u>
Net Operating Income (Loss)		<u>161,230</u>
Total Non-Operating Revenues		20,913
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>182,143</u>
Transfers In from the County		10,811
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>10,811</u>
Net Income (Loss)	\$	<u>192,954</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>29,824</u>

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		<u>—</u>
Net Operating Income (Loss)		<u>—</u>
Total Non-Operating Revenue		—
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>—</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>—</u>
Current Year Capital Outlay	\$	<u>—</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Mendocino

Taxes				Federal	
Property Taxes				Public Assistance Administration	9,357,892
County Wide Secured and Unsecured	\$	19,275,351		Public Assistance Programs	19,841,692
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	5,381
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		2,432,744		Community Development Block Grant	—
Total Property Taxes		21,708,095		Health Grants	—
Other Taxes				Other:	
Sales and Use Taxes		4,199,514		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		174,365		Office of Criminal Justice and Planning Programs	—
Property Transfer		576,950		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		3,551,463		District Attorney Programs	—
Timber Yield		335,482		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	—
Other		—		Other	582,922
Total Other Taxes		8,837,774		Total Federal	29,787,887
Total Taxes		30,545,869		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	186,652
Capital Outlay		—		Total Other Aid	186,652
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	147,786
Animal Licenses		172,540		Property Tax Administrative Fees	185,244
Business Licenses		78,238		Auditing and Accounting Fees	242,299
Construction Permits		986,080		Communication Services	121
Road Privileges and Permits		73,441		Election Services	76,615
Zoning Permits		550,961		Legal Services	423,128
Franchises		665,285		Planning and Engineering Services	440,773
Other		332,635		Agricultural Services	22,159
Total Licenses Permits and Franchises		2,859,180		Civil Process Services	40,804
Fines, Forfeitures and Penalties				Court Fees and Costs	1,807,587
Vehicle Code Fines		564,392		Booking Fees	149,000
Other Court Fines		947,444		Estate Fees	47,338
Forfeitures and Penalties		161,970		Human Services	133,160
Penalties and Cost on Delinquent Taxes		1,344,124		Law Enforcement Services	1,715,292
Total Fines, Forfeitures and Penalties		3,017,930		Recording Fees	638,476
Revenue from Use of Money and Property				Road and Street Services	87,701
Interest		1,265,898		Health Fees	1,615,104
Rents and Concessions		33,676		Mental Health Services	338,945
Royalties		—		California Children Services	2,211
Total Revenue from the Use of Money and Property		1,299,574		Sanitation Services	291,384
Aid from Other Governmental Agencies				Institutional Care and Services	336,561
State				Library Services	54,360
Highway Users Tax		2,520,242		Park and Recreation Fees	5,544
Motor Vehicle In-Lieu Tax		6,698,222		Other:	
Realignment from the Vehicle License Fee Fund		4,106,495		Personnel Services	—
Public Assistance Administration		8,382,282		Building Maintenance and Grounds	—
Public Assistance Programs		5,596,544		Administrative Services	—
Realignment for Social Services		6,368,984		Other	1,019,005
Health:				Total Charges for Current Services	9,820,597
Aid for Mental Health		7,088,744		Miscellaneous Revenue	
Realignment for Mental Health		2,852,997		Other Sales	281,972
Medically Indigent Adults		—		Tobacco Settlement	749,455
Alcohol and Drug Abuse		1,538,833		Welfare Repayments	33,487
Other Aid for Health		833,512		Cancelled Warrants	10,910
Realignment for Health Services		1,171,487		Other	455,671
Homeowners' Property Tax Relief		340,664		Total Miscellaneous Revenue	1,531,495
Open Space Tax Relief		573,543		Other Financing Sources	
SB90 Mandated Costs		37,993		Sale of Fixed Assets	58,793
Public Safety Fund		5,105,723		Proceeds from the Sale of Bonds	19,859,957
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		469,374		Total Other Financing Sources	19,918,750
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	160,924,965
Library		318,328		Transfers In	
District Attorney Programs		1,304,080		Total Transfers In from Enterprises	—
Law Enforcement		523,666		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		6,125,318		Total General County Revenues and Transfers In	\$ 160,924,965
Total State		61,957,031			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Mendocino

General		Public Ways and Facilities	
Board of Supervisors	\$ 748,470	Total Roads	7,646,991
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	596,305	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,344,775	Total Public Ways and Facilities	7,646,991
Finance		Health	
Auditor-Controller	686,968	Total Public Health	6,383,046
Treasurer-Tax Collector	499,763	Total Medical Care	2,208,464
Assessor	1,427,070	Total Mental Health	12,310,381
Other	391,881	Total Drug and Alcohol Abuse Services	2,589,596
Total Finance	3,005,682	Total Health	23,491,487
Counsel		Sanitation	
County Counsel	531,019	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	531,019	Public Assistance	
Total Personnel	604,493	Welfare	
Total Elections	301,322	Administration	5,901,113
Total Communications	—	Aid Programs - Cash (Grants)	18,658,325
Total Property Management	2,355,491	Total Welfare	24,559,438
Plant Acquisition		Social Services	
Jails	47,392	Administration and Programs	23,409,492
Courts	83,215	Other	—
Other	3,823,625	Total Social Services	23,409,492
Total Plant Acquisition	3,954,232	General Relief	
Total Promotion	553,950	Aid to Indigents	773,943
Total Other General	5,224,192	Indigent Burial	14,159
Total General	17,875,156	Total General Relief	788,102
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	242,335
Trial Court Maintenance of Effort (MOE)	717,076	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	1,801,703	Other	—
County Clerk	127,029	Total Other Public Assistance	—
Grand Jury (Including Audit)	126,322	Total Public Assistance	48,999,367
District Attorney-Prosecution	3,040,841	Education	
District Attorney-Family Support	2,799,775	Total School Administration	—
Public Defender	2,873,770	Total Library Services	1,204,070
Court Appointed Counsel	—	Total Agricultural Education	216,389
Other	—	Total Other Education	—
Total Judicial	11,486,516	Total Education	1,420,459
Total Police Protection	7,930,285	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	6,106,930	Total Cultural Services	314,115
Juvenile Detention	2,171,970	Total Veteran Memorial Building	—
Probation	3,323,130	Total Small Craft Harbors	—
Total Detention and Correction	11,602,030	Total Recreation and Cultural	314,115
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	304,510	Total Retirement of Long-Term Debt	2,863,432
Protective Inspection		Total Interest on Long-Term Debt	3,288,585
Agricultural Commissioner	630,222	Total Interest on Short-Term Notes and Warrants	3,573,145
Building Inspector	1,179,744	Total Debt Service	9,725,162
Other	—	Total General County Expenditures Before Transfers	146,884,395
Total Protective Inspection	1,809,966	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	155,059	Operating Transfers Between Funds Other Than	—
Recorder	294,771	Governmental and Enterprise	—
Coroner	1,228,634	Total General County Expenditures and Transfers Out	\$ 146,884,395
Emergency Services	506,732		
Planning and Zoning	1,179,743		
Pound	810,509		
Other	102,903		
Total Other Protection	4,278,351		
Total Public Protection	37,411,658		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 49,912,976	\$ 39,043,110	\$ 10,869,866

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Mendocino

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation	1996	1997	2009	\$ 30,720,000	\$ 29,815,000	\$ 17,265,000	\$ 12,550,000
Pension Obligation	2002	2004	2026	91,945,000	91,945,000	—	91,945,000
Total Pension Obligation Bonds				122,665,000	121,760,000	17,265,000	104,495,000
Other Long-Term Debt Schedule							
Equipment Leases	—	—	—	—	—	—	198,664
Compensated Absences	—	—	—	—	—	—	3,734,985
Energy Retrofit Loan	—	—	—	—	—	—	73,914
Equipment Leases	—	—	—	—	—	—	968,620
Equipment Leases issued in 2001-02	—	—	—	—	—	—	828,010
Postclosure Landfill Liability	—	—	—	—	—	—	7,358,014
Total Other Long-Term Debt Schedule				—	—	—	13,162,207
County Total Bonds and Other Long-Term Debt				\$ 122,665,000	\$ 121,760,000	\$ 17,265,000	\$ 117,657,207
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	55,994,498				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues

Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mendocino

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 44,867
Total Operating Expenses	130,766
Net Operating Income (Loss)	(85,899)
Total Non-Operating Revenue	73,000
Total Non-Operating Expenses	98,935
Income (Loss) Before Operating Transfers	(111,834)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (111,834)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 1,069,756
Total Operating Expenses	1,616,976
Net Operating Income (Loss)	(547,220)
Total Non-Operating Revenues	—
Total Non-Operating Expenses	36,738
Income (Loss) Before Operating Transfers	(583,958)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (583,958)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Merced

Taxes			Federal	
Property Taxes			Public Assistance Administration	36,855,399
County Wide Secured and Unsecured	\$	18,181,455	Public Assistance Programs	22,996,264
Less Than County Wide Funds - Secured and Unsecured		7,935,787	Health Administration	291,377
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	8,395,373
Prior Year Secured and Unsecured		33,648	Community Development Block Grant	—
Total Property Taxes		26,150,890	Health Grants	1,278,248
Other Taxes			Other:	
Sales and Use Taxes		4,295,448	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		1,006,508	Office of Criminal Justice and Planning Programs	48,919
Property Transfer		638,415	DEA Programs/Drug and Alcohol Programs	1,116,977
Transient Lodging		382,745	District Attorney Programs	7,009,299
Timber Yield		—	Aging Programs	898,116
Aircraft		—	Senior Citizens Programs	809,305
Construction Development Taxes		632,155	Road Projects	4,966,369
Utility Users Tax		—	Law Enforcement	1,029,137
Other		—	Other	2,015,847
Total Other Taxes		6,955,271	Total Federal	87,710,630
Total Taxes		33,106,161	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	318,666
Capital Outlay		—	Total Other Aid	318,666
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	311,605
Animal Licenses		102,165	Property Tax Administrative Fees	461,254
Business Licenses		67,434	Auditing and Accounting Fees	28,026
Construction Permits		1,617,337	Communication Services	110,567
Road Privileges and Permits		269,370	Election Services	90,985
Zoning Permits		31,642	Legal Services	245,117
Franchises		1,628,095	Planning and Engineering Services	443,458
Other		145,970	Agricultural Services	422,602
Total Licenses Permits and Franchises		3,862,013	Civil Process Services	214,135
Fines, Forfeitures and Penalties			Court Fees and Costs	1,796,013
Vehicle Code Fines		2,497,401	Booking Fees	427,888
Other Court Fines		1,521,694	Estate Fees	85,251
Forfeitures and Penalties		74,728	Human Services	200,745
Penalties and Cost on Delinquent Taxes		239,577	Law Enforcement Services	337,252
Total Fines, Forfeitures and Penalties		4,333,400	Recording Fees	1,740,525
Revenue from Use of Money and Property			Road and Street Services	1,676,980
Interest		4,573,365	Health Fees	479,449
Rents and Concessions		1,010,931	Mental Health Services	929,080
Royalties		—	California Children Services	2,500
Total Revenue from the Use of Money and Property		5,584,296	Sanitation Services	752,627
Aid from Other Governmental Agencies			Institutional Care and Services	973,526
State			Library Services	134,728
Highway Users Tax		4,441,287	Park and Recreation Fees	219,933
Motor Vehicle In-Lieu Tax		15,390,724	Other:	
Realignment from the Vehicle License Fee Fund		9,473,280	Personnel Services	6,250,344
Public Assistance Administration		20,324,700	Building Maintenance and Grounds	—
Public Assistance Programs		21,102,385	Administrative Services	—
Realignment for Social Services		5,835,136	Other	3,297,817
Health:			Total Charges for Current Services	21,632,407
Aid for Mental Health		8,495,886	Miscellaneous Revenue	
Realignment for Mental Health		8,332,449	Other Sales	—
Medically Indigent Adults		—	Tobacco Settlement	—
Alcohol and Drug Abuse		708,995	Welfare Repayments	545,115
Other Aid for Health		2,752,588	Cancelled Warrants	48,341
Realignment for Health Services		2,417,104	Other	2,964,866
Homeowners' Property Tax Relief		515,655	Total Miscellaneous Revenue	3,558,322
Open Space Tax Relief		2,551,409	Other Financing Sources	
SB90 Mandated Costs		2,985	Sale of Fixed Assets	39,601
Public Safety Fund		9,046,959	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	14,114,153
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,318,849	Total Other Financing Sources	14,153,754
Office of Criminal Justice and Planning Programs		822,253	Total General County Revenues Before Transfers	311,788,791
Library		198,177	Transfers In	
District Attorney Programs		3,623,732	Total Transfers In from Enterprises	2,927,408
Law Enforcement		62,240	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		20,112,349	Total General County Revenues and Transfers In	\$ 314,716,199
Total State		137,529,142		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Merced

General		Public Ways and Facilities	
Board of Supervisors	\$ 957,313	Total Roads	15,380,353
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,226,045	Total Transportation Systems	—
Other	2,496	Total Parking Facilities	—
Total Legislative and Administrative	2,185,854	Total Public Ways and Facilities	15,380,353
Finance		Health	
Auditor-Controller	2,072,236	Total Public Health	12,608,740
Treasurer-Tax Collector	1,013,466	Total Medical Care	5,824,913
Assessor	2,522,813	Total Mental Health	17,207,199
Other	1,913,413	Total Drug and Alcohol Abuse Services	3,121,560
Total Finance	7,521,928	Total Health	38,762,412
Counsel		Sanitation	
County Counsel	879,685	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	879,685	Public Assistance	
Total Personnel	1,315,025	Welfare	
Total Elections	609,405	Administration	40,228,287
Total Communications	14,419	Aid Programs - Cash (Grants)	50,841,538
Total Property Management	1,708,229	Total Welfare	91,069,825
Plant Acquisition		Social Services	
Jails	11,821,665	Administration and Programs	15,990,283
Courts	150,920	Other	—
Other	1,103,042	Total Social Services	15,990,283
Total Plant Acquisition	13,075,627	General Relief	
Total Promotion	3,302,191	Aid to Indigents	338,249
Total Other General	6,023,585	Indigent Burial	—
Total General	36,635,948	Total General Relief	338,249
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	116,178
Trial Court Maintenance of Effort (MOE)	1,733,156	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	606,749	Workforce Investment Act (WIA)	8,738,851
Other Trial Court	1,588,685	Other	1,587,292
County Clerk	143,851	Total Other Public Assistance	10,326,143
Grand Jury (Including Audit)	104,820	Total Public Assistance	117,840,678
District Attorney-Prosecution	4,936,747	Education	
District Attorney-Family Support	9,485,791	Total School Administration	—
Public Defender	1,843,282	Total Library Services	1,522,659
Court Appointed Counsel	1,915,031	Total Agricultural Education	241,506
Other	24,433	Total Other Education	—
Total Judicial	22,382,545	Total Education	1,764,165
Total Police Protection	10,645,728	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,429,900
Adult Detention	11,683,762	Total Cultural Services	5,000
Juvenile Detention	4,074,219	Total Veteran Memorial Building	—
Probation	5,208,721	Total Small Craft Harbors	—
Total Detention and Correction	20,966,702	Total Recreation and Cultural	1,434,900
Total Fire Protection	7,325,572	Debt Service	
Total Flood Control - Soil and Water Conservation	201,790	Total Retirement of Long-Term Debt	19,952,974
Protective Inspection		Total Interest on Long-Term Debt	5,579,403
Agricultural Commissioner	2,266,222	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	910,435	Total Debt Service	25,532,377
Other	418,503	Total General County Expenditures Before Transfers	307,150,239
Total Protective Inspection	3,595,160	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	830,000
Local Agency Formation Commission (LAFCO)	4,937	Operating Transfers Between Funds Other Than	—
Recorder	1,049,464	Governmental and Enterprise	5,154,625
Coroner	493,486	Total General County Expenditures and Transfers Out	\$ 313,134,864
Emergency Services	181,033		
Planning and Zoning	1,949,334		
Pound	880,135		
Other	123,520		
Total Other Protection	4,681,909		
Total Public Protection	69,799,406		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 354,647,423	\$ 64,285,624	\$ 290,361,799

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Merced

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension - Prior Svc Cost	1999	1999	2016	\$ 63,070,000	\$ 63,070,000	\$ 1,840,000	\$ 61,230,000
Total Pension Obligation Bonds				63,070,000	63,070,000	1,840,000	61,230,000
Special Assessment Bonds							
1915 Act - Ashley Estates	1992	1993	2020	1,230,000	775,000	110,250	664,750
1915 Act - Santa Nella	1998	1998	2020	2,845,000	2,690,000	125,000	2,565,000
1915 Act - Planada Storm Drainage	1999	2000	2038	1,340,016	1,340,016	39,016	1,301,000
Total Special Assessment Bonds				5,415,016	4,805,016	274,266	4,530,750
Other Long-Term Debt Schedule							
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	4,314,576
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	8,318,835
CA Energy Commission	—	—	—	—	—	—	1,677,633
Capital Leases (less than 10 years)	—	—	—	—	—	—	1,172,211
Compensated Absences	—	—	—	—	—	—	18,907,743
Landfill Closure Fee	—	—	—	—	—	—	6,749,556
Total Other Long-Term Debt Schedule				—	—	—	41,140,554
County Total Bonds and Other Long-Term Debt				\$ 68,485,016	\$ 67,875,016	\$ 2,114,266	\$ 106,901,304
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 28,870,481			

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	110,148
Total Operating Revenue	110,148
Total Operating Expenses	—
Net Operating Income (Loss)	110,148
Total Non-Operating Revenue	176,906
Total Non-Operating Expenses	—
Net Non-Operating Income	176,906
Net Income Before Extraordinary Items	287,054
Extraordinary Items	—
Income (Loss) Before Operating Transfers	287,054
Transfers In from the County	—
Transfers Out to the County	2,821,337
Net Transfers In (Out)	(2,821,337)
Net Income (Loss)	\$ (2,534,283)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 742,448
Local Cash Grants	2,289,242
State Cash Grants	457,946
Federal Cash Grants	483,589
Other Revenues	158,557
Total Revenues	4,131,782
Purchased Transportation	4,137,570
Other Expenses	481,133
Total Expenses	4,618,703
Net Transit Income (Loss)	(486,921)
Gain or Loss on Disposal of Fixed Assets	(418,915)
Total Operator Net Income (Loss)	\$ (905,836)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Merced

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	1,431,676
Total Operating Expenses		1,797,081
Net Operating Income (Loss)		(365,405)
Total Non-Operating Revenue		4,385,846
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		4,020,441
Transfers In from the County		830,000
Transfers Out to the County		23,688
Net Transfers In (Out)		806,312
Net Income (Loss)	\$	4,826,753
Current Year Capital Outlay (Enterprise Activity)	\$	4,527,693

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	7,183,206
Total Operating Expenses		5,644,681
Net Operating Income (Loss)		1,538,525
Total Non-Operating Revenues		345,439
Total Non-Operating Expenses		78,566
Income (Loss) Before Operating Transfers		1,805,398
Transfers In from the County		—
Transfers Out to the County		82,383
Net Transfers In (Out)		(82,383)
Net Income (Loss)	\$	1,723,015
Current Year Capital Outlay (Enterprise Activity)	\$	450,190

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Modoc

Taxes				Federal	
Property Taxes				Public Assistance Administration	228,345
County Wide Secured and Unsecured	\$	2,100,212		Public Assistance Programs	975,319
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		109,112		Community Development Block Grant	—
Total Property Taxes		2,209,324		Health Grants	330,133
Other Taxes				Other:	
Sales and Use Taxes		178,917		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	—
Property Transfer		50,004		DEA Programs/Drug and Alcohol Programs	429,502
Transient Lodging		22,550		District Attorney Programs	—
Timber Yield		48,781		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	391,913
Utility Users Tax		—		Law Enforcement	—
Other		—		Other	2,777,421
Total Other Taxes		300,252		Total Federal	5,132,633
Total Taxes		2,509,576		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		324,090		Other Governmental Agencies	1,665,970
Capital Outlay		—		Total Other Aid	1,665,970
Total Special Benefit Assessments		324,090		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	69,981
Animal Licenses		265		Property Tax Administrative Fees	57,959
Business Licenses		—		Auditing and Accounting Fees	69,256
Construction Permits		47,586		Communication Services	—
Road Privileges and Permits		—		Election Services	10,509
Zoning Permits		320		Legal Services	11,785
Franchises		62,200		Planning and Engineering Services	18,454
Other		11,502		Agricultural Services	126,094
Total Licenses Permits and Franchises		121,873		Civil Process Services	7,872
Fines, Forfeitures and Penalties				Court Fees and Costs	10,009
Vehicle Code Fines		57,983		Booking Fees	1,443
Other Court Fines		122,223		Estate Fees	11,690
Forfeitures and Penalties		1,187		Human Services	—
Penalties and Cost on Delinquent Taxes		92,591		Law Enforcement Services	28,202
Total Fines, Forfeitures and Penalties		273,984		Recording Fees	69,900
Revenue from Use of Money and Property				Road and Street Services	—
Interest		158,520		Health Fees	—
Rents and Concessions		9,958		Mental Health Services	69,596
Royalties		—		California Children Services	87,651
Total Revenue from the Use of Money and Property		168,478		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	—
State				Library Services	20,900
Highway Users Tax		1,623,017		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		736,657		Other:	
Realignment from the Vehicle License Fee Fund		747,694		Personnel Services	—
Public Assistance Administration		2,934,174		Building Maintenance and Grounds	—
Public Assistance Programs		554,957		Administrative Services	—
Realignment for Social Services		663,624		Other	63,189
Health:				Total Charges for Current Services	734,490
Aid for Mental Health		498,725		Miscellaneous Revenue	
Realignment for Mental Health		326,713		Other Sales	—
Medically Indigent Adults		—		Tobacco Settlement	908,154
Alcohol and Drug Abuse		327,516		Welfare Repayments	87,718
Other Aid for Health		416,934		Cancelled Warrants	—
Realignment for Health Services		219,336		Other	10,764
Homeowners' Property Tax Relief		42,705		Total Miscellaneous Revenue	1,006,636
Open Space Tax Relief		—		Other Financing Sources	
SB90 Mandated Costs		—		Sale of Fixed Assets	—
Public Safety Fund		381,519		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		122,933		Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		245,899		Total General County Revenues Before Transfers	24,115,507
Library		—		Transfers In	
District Attorney Programs		250		Total Transfers In from Enterprises	—
Law Enforcement		500,000		Operating Transfers Between Funds Other Than Governmental and Enterprise	92,975
Other		1,835,124		Total General County Revenues and Transfers In	\$ 24,208,482
Total State		12,177,777			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Modoc

General		Public Ways and Facilities	
Board of Supervisors	\$ 188,136	Total Roads	5,095,122
Clerk of the Board	75,508	Total Transportation Terminals	1,195,623
Administrative Officer	267,182	Total Transportation Systems	—
Other	16,784	Total Parking Facilities	—
Total Legislative and Administrative	547,610	Total Public Ways and Facilities	6,290,745
Finance		Health	
Auditor-Controller	245,899	Total Public Health	1,594,877
Treasurer-Tax Collector	274,303	Total Medical Care	—
Assessor	361,933	Total Mental Health	1,273,738
Other	—	Total Drug and Alcohol Abuse Services	733,498
Total Finance	882,135	Total Health	3,602,113
Counsel		Sanitation	
County Counsel	168,479	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	168,479	Public Assistance	
Total Personnel	19,960	Welfare	
Total Elections	106,018	Administration	1,947,654
Total Communications	—	Aid Programs - Cash (Grants)	2,408,802
Total Property Management	282,009	Total Welfare	4,356,456
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	434,813
Courts	—	Other	—
Other	—	Total Social Services	434,813
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	89,058
Total Other General	369,907	Indigent Burial	3,321
Total General	2,376,118	Total General Relief	92,379
Public Protection		Total Care of Court Wards	196,260
Judicial		Total Veteran Services	21,832
Trial Court Maintenance of Effort (MOE)	104,728	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	16,146
County Clerk	—	Total Other Public Assistance	16,146
Grand Jury (Including Audit)	6,781	Total Public Assistance	5,117,886
District Attorney-Prosecution	239,575	Education	
District Attorney-Family Support	526,057	Total School Administration	—
Public Defender	143,004	Total Library Services	333,448
Court Appointed Counsel	37,111	Total Agricultural Education	89,082
Other	273,231	Total Other Education	47,528
Total Judicial	1,330,487	Total Education	470,058
Total Police Protection	1,801,129	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	226,742
Adult Detention	651,318	Total Cultural Services	50,086
Juvenile Detention	—	Total Veteran Memorial Building	—
Probation	321,526	Total Small Craft Harbors	—
Total Detention and Correction	972,844	Total Recreation and Cultural	276,828
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	65,000
Protective Inspection		Total Interest on Long-Term Debt	27,975
Agricultural Commissioner	425,482	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	92,975
Other	16,253	Total General County Expenditures Before Transfers	23,332,697
Total Protective Inspection	441,735	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	908,154
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	121,721	Governmental and Enterprise	—
Coroner	6,483	Total General County Expenditures and Transfers Out	\$ 24,240,851
Emergency Services	83,767		
Planning and Zoning	252,539		
Pound	—		
Other	95,269		
Total Other Protection	559,779		
Total Public Protection	5,105,974		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 11,090,745	\$ 3,309,776	\$ 7,780,969

County of Modoc

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Transportation Enterprise Statement of Revenues and Expenses

Revenues

Revenues		
Passenger Fares	\$	—
Local Cash Grants		—
State Cash Grants		—
Federal Cash Grants		—
Other Revenues		—
Total Revenues		—
Purchased Transportation		—
Other Expenses		—
Total Expenses		—
Net Transit Income (Loss)		—
Gain or Loss on Disposal of Fixed Assets		—
Total Operator Net Income (Loss)	\$	—
Capital Additions to Equity		
Total Local Capital Grants	\$	—
Total State Capital Grants		—
Total Federal Capital Grants		—
Non-Governmental Donations	\$	—
Total Capital Additions to Equity	\$	—

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Modoc

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 691,042
Total Operating Expenses	803,298
Net Operating Income (Loss)	(112,256)
Total Non-Operating Revenues	123,093
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	10,837
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 10,837
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Miscellaneous Revenues have increased significantly due to the receipt of \$908,154 in Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues. The county transferred the proceeds to the Hospital Enterprise to retire the Hospital's long-term lease obligation.
Reference: Table 6, Statement of General County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Mono

Taxes			Federal	
Property Taxes			Public Assistance Administration	518,138
County Wide Secured and Unsecured	\$	8,343,722	Public Assistance Programs	220,768
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		830,281	Community Development Block Grant	—
Total Property Taxes		9,174,003	Health Grants	101,496
Other Taxes			Other:	
Sales and Use Taxes		439,872	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	30,301
Property Transfer		240,110	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		1,902,942	District Attorney Programs	—
Timber Yield		—	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	13,963
Other		—	Other	1,010,544
Total Other Taxes		2,582,924	Total Federal	1,895,210
Total Taxes		11,756,927	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	400,000
Capital Outlay		—	Total Other Aid	400,000
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	201,777
Animal Licenses		21,805	Property Tax Administrative Fees	—
Business Licenses		18,263	Auditing and Accounting Fees	—
Construction Permits		128,339	Communication Services	188,563
Road Privileges and Permits		13,619	Election Services	—
Zoning Permits		—	Legal Services	44,022
Franchises		124,484	Planning and Engineering Services	314,175
Other		2,950	Agricultural Services	—
Total Licenses Permits and Franchises		309,460	Civil Process Services	6,309
Fines, Forfeitures and Penalties			Court Fees and Costs	149,587
Vehicle Code Fines		286,761	Booking Fees	—
Other Court Fines		575,440	Estate Fees	—
Forfeitures and Penalties		16,660	Human Services	36,334
Penalties and Cost on Delinquent Taxes		115,360	Law Enforcement Services	72,742
Total Fines, Forfeitures and Penalties		994,221	Recording Fees	264,566
Revenue from Use of Money and Property			Road and Street Services	65,803
Interest		139,081	Health Fees	23,811
Rents and Concessions		6,222	Mental Health Services	169,189
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		145,303	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	604,912
State			Library Services	—
Highway Users Tax		1,234,025	Park and Recreation Fees	61,132
Motor Vehicle In-Lieu Tax		922,358	Other:	
Realignment from the Vehicle License Fee Fund		1,406,451	Personnel Services	—
Public Assistance Administration		1,155,936	Building Maintenance and Grounds	—
Public Assistance Programs		261,549	Administrative Services	141,383
Realignment for Social Services		387,007	Other	167,357
Health:			Total Charges for Current Services	2,511,662
Aid for Mental Health		910,155	Miscellaneous Revenue	
Realignment for Mental Health		347,319	Other Sales	32,299
Medically Indigent Adults		—	Tobacco Settlement	158,111
Alcohol and Drug Abuse		545,660	Welfare Repayments	—
Other Aid for Health		764,087	Cancelled Warrants	—
Realignment for Health Services		368,211	Other	87,481
Homeowners' Property Tax Relief		46,592	Total Miscellaneous Revenue	277,891
Open Space Tax Relief		42,245	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	—
Public Safety Fund		1,034,190	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	261,498
Supplemental Law Enforcement Services Fund (SLESF/COPS)		113,010	Total Other Financing Sources	261,498
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	30,435,892
Library		—	Transfers In	
District Attorney Programs		292,279	Total Transfers In from Enterprises	—
Law Enforcement		504,002	Operating Transfers Between Funds Other Than Governmental and Enterprise	273,473
Other		1,548,644	Total General County Revenues and Transfers In	\$ 30,709,365
Total State		11,883,720		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Mono

General		Public Ways and Facilities	
Board of Supervisors	\$ 388,118	Total Roads	3,288,180
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	351,649	Total Transportation Systems	—
Other	274,089	Total Parking Facilities	—
Total Legislative and Administrative	1,013,856	Total Public Ways and Facilities	3,288,180
Finance		Health	
Auditor-Controller	378,353	Total Public Health	2,005,359
Treasurer-Tax Collector	250,848	Total Medical Care	1,607,916
Assessor	661,100	Total Mental Health	1,114,720
Other	—	Total Drug and Alcohol Abuse Services	740,642
Total Finance	1,290,301	Total Health	5,468,637
Counsel		Sanitation	
County Counsel	312,192	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	312,192	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	31,029	Administration	978,671
Total Communications	96,544	Aid Programs - Cash (Grants)	652,545
Total Property Management	564,520	Total Welfare	1,631,216
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	612,115
Courts	—	Other	—
Other	1,061,583	Total Social Services	612,115
Total Plant Acquisition	1,061,583	General Relief	
Total Promotion	341,728	Aid to Indigents	39,330
Total Other General	2,961,817	Indigent Burial	—
Total General	7,673,570	Total General Relief	39,330
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	17,525
Trial Court Maintenance of Effort (MOE)	420,000	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	290,509	Other	—
County Clerk	91,709	Total Other Public Assistance	—
Grand Jury (Including Audit)	10,997	Total Public Assistance	2,300,186
District Attorney-Prosecution	519,119	Education	
District Attorney-Family Support	351,773	Total School Administration	—
Public Defender	344,275	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	28,400
Other	98,189	Total Other Education	—
Total Judicial	2,126,571	Total Education	28,400
Total Police Protection	2,929,163	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	456,565
Adult Detention	1,206,146	Total Cultural Services	2,649
Juvenile Detention	86,004	Total Veteran Memorial Building	—
Probation	345,501	Total Small Craft Harbors	—
Total Detention and Correction	1,637,651	Total Recreation and Cultural	459,214
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	333,856
Protective Inspection		Total Interest on Long-Term Debt	68,147
Agricultural Commissioner	—	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	282,996	Total Debt Service	402,003
Other	157,329	Total General County Expenditures Before Transfers	28,860,355
Total Protective Inspection	440,325	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	100,000
Local Agency Formation Commission (LAFCO)	11,594	Operating Transfers Between Funds Other Than	—
Recorder	137,563	Governmental and Enterprise	715,000
Coroner	—	Total General County Expenditures and Transfers Out	\$ 29,675,355
Emergency Services	129,569		
Planning and Zoning	782,846		
Pound	311,385		
Other	733,498		
Total Other Protection	2,106,455		
Total Public Protection	9,240,165		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 16,344,020	\$ 12,297,954	\$ 4,046,066

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Mono

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ —
Capital Leases	—	—	—	—	—	—	1,690,387
Compensated Absences	—	—	—	—	—	—	1,948,309
Compensated Absences - Enterprise	—	—	—	—	—	—	31,747
Interest Free Loan for Cap. Imprv.	—	—	—	—	—	—	466,667
Landfill Closure & Post-Closure	—	—	—	—	—	—	3,240,780
Total Other Long-Term Debt Schedule				—	—	—	7,377,890
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 7,377,890

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 8,331,689
--------------------------------	---------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Patient Revenues	
Gross Patient Revenue	\$ 69,937
Total Deductions from Revenues	—
Net Patient Revenue	69,937
Total Other Operating Revenues	—
Total Operating Revenue	69,937
Total Operating Expenses	—
Net Operating Income (Loss)	69,937
Total Non-Operating Revenue	—
Total Non-Operating Expenses	276,164
Net Non-Operating Income	(276,164)
Net Income Before Extraordinary Items	(206,227)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(206,227)
Transfers In from the County	100,000
Transfers Out to the County	—
Net Transfers In (Out)	100,000
Net Income (Loss)	\$ (106,227)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 36,308
Local Cash Grants	530,665
State Cash Grants	18,519
Federal Cash Grants	—
Other Revenues	2,445
Total Revenues	587,937
Purchased Transportation	548,889
Other Expenses	39,048
Total Expenses	587,937
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mono

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 5,392
Total Operating Expenses	135,265
Net Operating Income (Loss)	(129,873)
Total Non-Operating Revenue	47,897
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(81,976)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (81,976)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,124,460
Total Operating Expenses	1,701,165
Net Operating Income (Loss)	423,295
Total Non-Operating Revenues	555,289
Total Non-Operating Expenses	394,361
Income (Loss) Before Operating Transfers	584,223
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 584,223
Current Year Capital Outlay (Enterprise Activity)	\$ 225,160

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Monterey

Taxes			Federal	
Property Taxes			Public Assistance Administration	28,167,381
County Wide Secured and Unsecured	\$	52,895,641	Public Assistance Programs	19,215,026
Less Than County Wide Funds - Secured and Unsecured		4,234,891	Health Administration	2,905,742
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	12,603,740
Prior Year Secured and Unsecured		1,398,254	Community Development Block Grant	—
Total Property Taxes		58,528,786	Health Grants	—
Other Taxes			Other:	
Sales and Use Taxes		7,554,769	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		1,803,404	Office of Criminal Justice and Planning Programs	—
Property Transfer		2,341,492	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		13,376,750	District Attorney Programs	—
Timber Yield		178	Aging Programs	1,486,647
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	—
Other		—	Other	7,618,274
Total Other Taxes		25,076,593	Total Federal	71,996,810
Total Taxes		83,605,379	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	2,928,910
Capital Outlay		—	Total Other Aid	2,928,910
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	2,366,274
Animal Licenses		126,088	Property Tax Administrative Fees	—
Business Licenses		1,641,454	Auditing and Accounting Fees	295,896
Construction Permits		3,563,003	Communication Services	3,040,383
Road Privileges and Permits		758,738	Election Services	647,070
Zoning Permits		923,341	Legal Services	1,274,277
Franchises		4,212,032	Planning and Engineering Services	2,534,525
Other		1,151,557	Agricultural Services	1,396,925
Total Licenses Permits and Franchises		12,376,213	Civil Process Services	114,429
Fines, Forfeitures and Penalties			Court Fees and Costs	4,301,615
Vehicle Code Fines		1,121,413	Booking Fees	856,763
Other Court Fines		1,863,749	Estate Fees	50,774
Forfeitures and Penalties		3,006,202	Human Services	173,777
Penalties and Cost on Delinquent Taxes		1,724,501	Law Enforcement Services	2,043,566
Total Fines, Forfeitures and Penalties		7,715,865	Recording Fees	2,626,103
Revenue from Use of Money and Property			Road and Street Services	47,542
Interest		6,612,930	Health Fees	7,900,692
Rents and Concessions		1,841,947	Mental Health Services	580,416
Royalties		—	California Children Services	1,779,814
Total Revenue from the Use of Money and Property		8,454,877	Sanitation Services	44,313
Aid from Other Governmental Agencies			Institutional Care and Services	1,195,260
State			Library Services	79,251
Highway Users Tax		6,923,164	Park and Recreation Fees	4,495,740
Motor Vehicle In-Lieu Tax		27,758,278	Other:	
Realignment from the Vehicle License Fee Fund		12,002,134	Personnel Services	—
Public Assistance Administration		27,797,542	Building Maintenance and Grounds	—
Public Assistance Programs		22,920,375	Administrative Services	951,856
Realignment for Social Services		17,769,775	Other	20,655,479
Health:			Total Charges for Current Services	59,452,740
Aid for Mental Health		16,486,308	Miscellaneous Revenue	
Realignment for Mental Health		3,983,490	Other Sales	1,399,033
Medically Indigent Adults		—	Tobacco Settlement	10,362,164
Alcohol and Drug Abuse		810,529	Welfare Repayments	—
Other Aid for Health		4,103,785	Cancelled Warrants	236,412
Realignment for Health Services		4,883,393	Other	4,792,730
Homeowners' Property Tax Relief		560,108	Total Miscellaneous Revenue	16,790,339
Open Space Tax Relief		847,688	Other Financing Sources	
SB90 Mandated Costs		810,646	Sale of Fixed Assets	141,727
Public Safety Fund		25,286,846	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		484,300	Total Other Financing Sources	141,727
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	454,528,429
Library		190,733	Transfers In	
District Attorney Programs		118,944	Total Transfers In from Enterprises	21,643,201
Law Enforcement		2,202,842	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		15,124,689	Total General County Revenues and Transfers In	\$ 476,171,630
Total State		191,065,569		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Monterey

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,672,698	Total Roads	25,356,517
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,757,465	Total Transportation Systems	—
Other	829,690	Total Parking Facilities	—
Total Legislative and Administrative	5,259,853	Total Public Ways and Facilities	25,356,517
Finance		Health	
Auditor-Controller	3,645,792	Total Public Health	55,239,075
Treasurer-Tax Collector	2,318,005	Total Medical Care	2,508,120
Assessor	3,892,165	Total Mental Health	26,684,680
Other	34,358,962	Total Drug and Alcohol Abuse Services	4,819,777
Total Finance	44,214,924	Total Health	89,251,652
Counsel		Sanitation	
County Counsel	3,179,092	Total Refuse Collection and Disposal	193,404
Other	581,863	Total Sanitation	193,404
Total Counsel	3,760,955	Public Assistance	
Total Personnel	4,366,690	Welfare	
Total Elections	2,072,083	Administration	50,306,534
Total Communications	8,080,833	Aid Programs - Cash (Grants)	52,436,707
Total Property Management	8,906,292	Total Welfare	102,743,241
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	456,475
Courts	—	Other	2,453,890
Other	25,117,539	Total Social Services	2,910,365
Total Plant Acquisition	25,117,539	General Relief	
Total Promotion	2,889,604	Aid to Indigents	599,255
Total Other General	7,918,598	Indigent Burial	—
Total General	112,587,371	Total General Relief	599,255
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	518,585
Trial Court Maintenance of Effort (MOE)	7,860,985	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	13,452,185
Other Trial Court	1,131,557	Other	2,309,459
County Clerk	—	Total Other Public Assistance	15,761,644
Grand Jury (Including Audit)	207,453	Total Public Assistance	122,533,090
District Attorney-Prosecution	11,064,185	Education	
District Attorney-Family Support	10,634,691	Total School Administration	—
Public Defender	4,940,243	Total Library Services	5,241,660
Court Appointed Counsel	1,560,295	Total Agricultural Education	584,008
Other	—	Total Other Education	—
Total Judicial	37,399,409	Total Education	5,825,668
Total Police Protection	29,670,460	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	6,947,766
Adult Detention	24,550,813	Total Cultural Services	—
Juvenile Detention	8,691,564	Total Veteran Memorial Building	—
Probation	11,704,678	Total Small Craft Harbors	—
Total Detention and Correction	44,947,055	Total Recreation and Cultural	6,947,766
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	540,711	Total Retirement of Long-Term Debt	555,000
Protective Inspection		Total Interest on Long-Term Debt	4,512,654
Agricultural Commissioner	5,429,235	Total Interest on Short-Term Notes and Warrants	406,779
Building Inspector	5,338,216	Total Debt Service	5,474,433
Other	—	Total General County Expenditures Before Transfers	509,287,296
Total Protective Inspection	10,767,451	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	8,889,610
Local Agency Formation Commission (LAFCO)	4,293,678	Operating Transfers Between Funds Other Than	—
Recorder	1,048,637	Governmental and Enterprise	1,779,188
Coroner	1,230,674	Total General County Expenditures and Transfers Out	\$ 519,956,094
Emergency Services	521,024		
Planning and Zoning	6,375,230		
Pound	1,560,838		
Other	2,762,228		
Total Other Protection	17,792,309		
Total Public Protection	141,117,395		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 373,343,562	\$ 113,235,520	\$ 260,108,042

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Monterey

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences Payable	—	—	—	—	—	—	\$ 17,758,388
Estimated Self-Insurance	—	—	—	—	—	—	30,633,000
Landfill Closure/Postclosure Liability	—	—	—	—	—	—	6,898,964
Total Other Long-Term Debt Schedule				—	—	—	55,290,352
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 55,290,352

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 356,690,535
--------------------------------	-----------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 276,567,932
Total Deductions from Revenues	166,819,822
Net Patient Revenue	109,748,110
Total Other Operating Revenues	1,222,455
Total Operating Revenue	110,970,565
Total Operating Expenses	117,504,761
Net Operating Income (Loss)	(6,534,196)
Total Non-Operating Revenue	9,389,819
Total Non-Operating Expenses	6,083,353
Net Non-Operating Income	3,306,466
Net Income Before Extraordinary Items	(3,227,730)
Extraordinary Items	1,155,765
Income (Loss) Before Operating Transfers	(2,071,965)
Transfers In from the County	8,889,610
Transfers Out to the County	21,643,201
Net Transfers In (Out)	(12,753,591)
Net Income (Loss)	\$ (14,825,556)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Monterey

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Finance Other, Operating Expenditures, includes a write-off of \$30,000,000 by the county as a bad debt expense. Actual current year operating expenditures for Finance Other are \$4,358,962.
Reference: Table 6, Statement of General County Expenditures and Appropriation Limits.
2. Informational Note: Plant Acquisition Other, Operating Expenditures, includes a write-off of \$11,000,000 by the county as a bad debt expense. Actual current year operating expenditures for Plant Acquisition Other are \$14,117,539.
Reference: Table 6, Statement of General County Expenditures and Appropriation Limits.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Napa

Taxes			Federal	
Property Taxes			Public Assistance Administration	8,725,917
County Wide Secured and Unsecured	\$	29,517,741	Public Assistance Programs	3,530,237
Less Than County Wide Funds - Secured and Unsecured		4,917,809	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	1,800,365
Prior Year Secured and Unsecured		512,756	Community Development Block Grant	—
Total Property Taxes		34,948,306	Health Grants	1,073,932
Other Taxes			Other:	
Sales and Use Taxes		6,072,331	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	91,182
Property Transfer		1,140,502	DEA Programs/Drug and Alcohol Programs	10,000
Transient Lodging		4,774,394	District Attorney Programs	—
Timber Yield		964	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	—
Other		330	Other	1,503,244
Total Other Taxes		11,988,521	Total Federal	16,734,877
Total Taxes		46,936,827	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	2,758,596
Capital Outlay		—	Total Other Aid	2,758,596
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	875,942
Animal Licenses		61,943	Property Tax Administrative Fees	220,717
Business Licenses		4,070	Auditing and Accounting Fees	121,464
Construction Permits		1,063,752	Communication Services	247,074
Road Privileges and Permits		33,723	Election Services	298,007
Zoning Permits		253,397	Legal Services	493,097
Franchises		398,705	Planning and Engineering Services	1,306,688
Other		891,357	Agricultural Services	349,557
Total Licenses Permits and Franchises		2,706,947	Civil Process Services	35,920
Fines, Forfeitures and Penalties			Court Fees and Costs	342,669
Vehicle Code Fines		1,447,433	Booking Fees	125,500
Other Court Fines		1,077,439	Estate Fees	114,888
Forfeitures and Penalties		99,685	Human Services	62,015
Penalties and Cost on Delinquent Taxes		962,564	Law Enforcement Services	3,879,197
Total Fines, Forfeitures and Penalties		3,587,121	Recording Fees	1,210,164
Revenue from Use of Money and Property			Road and Street Services	—
Interest		1,881,751	Health Fees	357,417
Rents and Concessions		66,866	Mental Health Services	3,864,949
Royalties		—	California Children Services	1,040
Total Revenue from the Use of Money and Property		1,948,617	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	135,897
State			Library Services	—
Highway Users Tax		2,694,485	Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		8,573,607	Other:	
Realignment from the Vehicle License Fee Fund		5,811,143	Personnel Services	—
Public Assistance Administration		5,177,625	Building Maintenance and Grounds	237,294
Public Assistance Programs		7,406,706	Administrative Services	4,009,213
Realignment for Social Services		2,852,912	Other	367,970
Health:			Total Charges for Current Services	18,656,679
Aid for Mental Health		3,305,866	Miscellaneous Revenue	
Realignment for Mental Health		4,877,961	Other Sales	216,558
Medically Indigent Adults		—	Tobacco Settlement	1,528,819
Alcohol and Drug Abuse		602,432	Welfare Repayments	—
Other Aid for Health		2,055,502	Cancelled Warrants	—
Realignment for Health Services		1,703,780	Other	1,773,281
Homeowners' Property Tax Relief		343,698	Total Miscellaneous Revenue	3,518,658
Open Space Tax Relief		79,562	Other Financing Sources	
SB90 Mandated Costs		4,080	Sale of Fixed Assets	173,670
Public Safety Fund		9,405,401	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	1,297,268
Supplemental Law Enforcement Services Fund (SLESF/COPS)		642,047	Total Other Financing Sources	1,470,938
Office of Criminal Justice and Planning Programs		521,630	Total General County Revenues Before Transfers	160,073,682
Library		—	Transfers In	
District Attorney Programs		837,218	Total Transfers In from Enterprises	—
Law Enforcement		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		4,858,767	Total General County Revenues and Transfers In	\$ 160,073,682
Total State		61,754,422		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Napa

General		Public Ways and Facilities	
Board of Supervisors	\$ 481,964	Total Roads	6,620,721
Clerk of the Board	311,140	Total Transportation Terminals	—
Administrative Officer	1,799,952	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,593,056	Total Public Ways and Facilities	6,620,721
Finance		Health	
Auditor-Controller	1,670,711	Total Public Health	11,628,216
Treasurer-Tax Collector	1,254,384	Total Medical Care	—
Assessor	2,013,143	Total Mental Health	13,194,410
Other	—	Total Drug and Alcohol Abuse Services	3,747,799
Total Finance	4,938,238	Total Health	28,570,425
Counsel		Sanitation	
County Counsel	2,193,500	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,193,500	Public Assistance	
Total Personnel	1,033,764	Welfare	
Total Elections	756,462	Administration	4,621,536
Total Communications	579,919	Aid Programs - Cash (Grants)	7,747,464
Total Property Management	3,301,973	Total Welfare	12,369,000
Plant Acquisition		Social Services	
Jails	214,087	Administration and Programs	6,263,254
Courts	253,936	Other	—
Other	6,485,759	Total Social Services	6,263,254
Total Plant Acquisition	6,953,782	General Relief	
Total Promotion	—	Aid to Indigents	450,274
Total Other General	13,208,939	Indigent Burial	—
Total General	35,559,633	Total General Relief	450,274
Public Protection		Total Care of Court Wards	459,903
Judicial		Total Veteran Services	108,872
Trial Court Maintenance of Effort (MOE)	719,168	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	361,220	Workforce Investment Act (WIA)	46,025
Other Trial Court	—	Other	6,939,416
County Clerk	—	Total Other Public Assistance	6,985,441
Grand Jury (Including Audit)	30,384	Total Public Assistance	26,636,744
District Attorney-Prosecution	5,168,021	Education	
District Attorney-Family Support	3,976,225	Total School Administration	—
Public Defender	2,301,711	Total Library Services	—
Court Appointed Counsel	596,019	Total Agricultural Education	270,454
Other	—	Total Other Education	—
Total Judicial	13,152,748	Total Education	270,454
Total Police Protection	13,449,003	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	21,985
Adult Detention	7,632,396	Total Cultural Services	—
Juvenile Detention	1,956,546	Total Veteran Memorial Building	—
Probation	5,886,057	Total Small Craft Harbors	—
Total Detention and Correction	15,474,999	Total Recreation and Cultural	21,985
Total Fire Protection	5,418,411	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,505,000
Protective Inspection		Total Interest on Long-Term Debt	1,350,076
Agricultural Commissioner	2,124,775	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,091,677	Total Debt Service	2,855,076
Other	—	Total General County Expenditures Before Transfers	159,549,217
Total Protective Inspection	3,216,452	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	261,802	Operating Transfers Between Funds Other Than	—
Recorder	750,107	Governmental and Enterprise	—
Coroner	479,064	Total General County Expenditures and Transfers Out	\$ 159,549,217
Emergency Services	213,098		
Planning and Zoning	5,865,935		
Pound	576,260		
Other	156,300		
Total Other Protection	8,302,566		
Total Public Protection	59,014,179		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 314,966,558	\$ 58,259,497	\$ 256,707,061

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Napa

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Napa County Hangars	2002	—	—	\$ 500,000	\$ —	\$ —	\$ 480,000
Total State Construction Loans				500,000	—	—	480,000
Other Long-Term Debt Schedule							
Airport Compensated Absences	—	—	—	—	—	—	19,730
Compensated Absences	—	—	—	—	—	—	4,407,713
Total Other Long-Term Debt Schedule				—	—	—	4,427,443
County Total Bonds and Other Long-Term Debt				\$ 500,000	\$ —	\$ —	\$ 4,907,443

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 72,034,587
--------------------------------	----------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Napa

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,583,285
Total Operating Expenses	1,405,632
Net Operating Income (Loss)	177,653
Total Non-Operating Revenue	929,388
Total Non-Operating Expenses	373,588
Income (Loss) Before Operating Transfers	733,453
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 733,453
Current Year Capital Outlay (Enterprise Activity)	\$ 1,302,356

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Nevada

Taxes				Federal	
Property Taxes				Public Assistance Administration	2,313,840
County Wide Secured and Unsecured	\$	15,345,568		Public Assistance Programs	6,087,012
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	4,049
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		3,537		Community Development Block Grant	40,413
Total Property Taxes		15,349,105		Health Grants	3,101,507
Other Taxes				Other:	
Sales and Use Taxes		3,366,598		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		60,588		Office of Criminal Justice and Planning Programs	467,143
Property Transfer		1,002,984		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		250,195		District Attorney Programs	2,751,787
Timber Yield		102,177		Aging Programs	85,534
Aircraft		35,292		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	169,303
Utility Users Tax		—		Law Enforcement	498,683
Other		1,334,705		Other	1,667,605
Total Other Taxes		6,152,539		Total Federal	17,186,876
Total Taxes		21,501,644		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		120,155		Other Governmental Agencies	146,505
Capital Outlay		—		Total Other Aid	146,505
Total Special Benefit Assessments		120,155		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	682,100
Animal Licenses		21,144		Property Tax Administrative Fees	—
Business Licenses		62		Auditing and Accounting Fees	27,341
Construction Permits		1,250,938		Communication Services	123,804
Road Privileges and Permits		25,128		Election Services	368,975
Zoning Permits		97,824		Legal Services	76,341
Franchises		798,940		Planning and Engineering Services	674,748
Other		33,712		Agricultural Services	5,883
Total Licenses Permits and Franchises		2,227,748		Civil Process Services	756
Fines, Forfeitures and Penalties				Court Fees and Costs	1,557,689
Vehicle Code Fines		449,785		Booking Fees	—
Other Court Fines		358,099		Estate Fees	39,275
Forfeitures and Penalties		285,449		Human Services	60,132
Penalties and Cost on Delinquent Taxes		1,270,405		Law Enforcement Services	1,166,879
Total Fines, Forfeitures and Penalties		2,363,738		Recording Fees	2,229,296
Revenue from Use of Money and Property				Road and Street Services	842,871
Interest		1,145,118		Health Fees	251,548
Rents and Concessions		246,773		Mental Health Services	476,366
Royalties		—		California Children Services	—
Total Revenue from the Use of Money and Property		1,391,891		Sanitation Services	2,450,721
Aid from Other Governmental Agencies				Institutional Care and Services	644,484
State				Library Services	71,229
Highway Users Tax		2,865,014		Park and Recreation Fees	118,326
Motor Vehicle In-Lieu Tax		5,954,333		Other:	
Realignment from the Vehicle License Fee Fund		3,527,062		Personnel Services	29,728
Public Assistance Administration		3,303,006		Building Maintenance and Grounds	107,973
Public Assistance Programs		3,226,340		Administrative Services	251,420
Realignment for Social Services		2,853,169		Other	2,841,185
Health:				Total Charges for Current Services	15,099,070
Aid for Mental Health		1,321,394		Miscellaneous Revenue	
Realignment for Mental Health		1,844,358		Other Sales	48,374
Medically Indigent Adults		—		Tobacco Settlement	1,130,833
Alcohol and Drug Abuse		786,607		Welfare Repayments	332
Other Aid for Health		3,111,337		Cancelled Warrants	4,582
Realignment for Health Services		638,092		Other	2,120,040
Homeowners' Property Tax Relief		257,044		Total Miscellaneous Revenue	3,304,161
Open Space Tax Relief		21,696		Other Financing Sources	
SB90 Mandated Costs		—		Sale of Fixed Assets	27,883
Public Safety Fund		5,263,850		Proceeds from the Sale of Bonds	68,671
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		811,594		Total Other Financing Sources	96,554
Office of Criminal Justice and Planning Programs		84,930		Total General County Revenues Before Transfers	103,577,483
Library		137,509		Transfers In	
District Attorney Programs		1,089,940		Total Transfers In from Enterprises	—
Law Enforcement		626,867		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		2,414,999		Total General County Revenues and Transfers In	\$ 103,577,483
Total State		40,139,141			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Nevada

General		Public Ways and Facilities	
Board of Supervisors	\$ 857,089	Total Roads	9,173,184
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	677,441	Total Transportation Systems	—
Other	(347,506)	Total Parking Facilities	—
Total Legislative and Administrative	1,187,024	Total Public Ways and Facilities	9,173,184
Finance		Health	
Auditor-Controller	825,168	Total Public Health	4,935,511
Treasurer-Tax Collector	800,101	Total Medical Care	1,816,916
Assessor	2,090,948	Total Mental Health	4,576,571
Other	272,740	Total Drug and Alcohol Abuse Services	2,136,289
Total Finance	3,988,957	Total Health	13,465,287
Counsel		Sanitation	
County Counsel	676,189	Total Refuse Collection and Disposal	2,606,864
Other	—	Total Sanitation	2,606,864
Total Counsel	676,189	Public Assistance	
Total Personnel	474,170	Welfare	
Total Elections	843,054	Administration	7,614,064
Total Communications	—	Aid Programs - Cash (Grants)	6,138,059
Total Property Management	1,384,855	Total Welfare	13,752,123
Plant Acquisition		Social Services	
Jails	33,818	Administration and Programs	1,308,508
Courts	335,496	Other	—
Other	507,238	Total Social Services	1,308,508
Total Plant Acquisition	876,552	General Relief	
Total Promotion	204,730	Aid to Indigents	115,857
Total Other General	1,436,222	Indigent Burial	—
Total General	11,071,753	Total General Relief	115,857
Public Protection		Total Care of Court Wards	903,415
Judicial		Total Veteran Services	163,731
Trial Court Maintenance of Effort (MOE)	1,250,888	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	2,628,429
County Clerk	—	Total Other Public Assistance	2,628,429
Grand Jury (Including Audit)	57,813	Total Public Assistance	18,872,063
District Attorney-Prosecution	2,227,647	Education	
District Attorney-Family Support	4,178,998	Total School Administration	—
Public Defender	1,314,971	Total Library Services	2,244,849
Court Appointed Counsel	—	Total Agricultural Education	73,855
Other	649,033	Total Other Education	—
Total Judicial	9,679,350	Total Education	2,318,704
Total Police Protection	10,772,748	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	5,978,329	Total Cultural Services	—
Juvenile Detention	1,261,724	Total Veteran Memorial Building	—
Probation	3,063,347	Total Small Craft Harbors	—
Total Detention and Correction	10,303,400	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,580,303
Protective Inspection		Total Interest on Long-Term Debt	892,267
Agricultural Commissioner	388,966	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,717,251	Total Debt Service	2,472,570
Other	—	Total General County Expenditures Before Transfers	98,042,107
Total Protective Inspection	2,106,217	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	605,322	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 98,042,107
Emergency Services	292,887		
Planning and Zoning	2,495,773		
Pound	457,897		
Other	1,348,088		
Total Other Protection	5,199,967		
Total Public Protection	38,061,682		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 45,009,988	\$ 37,417,317	\$ 7,592,671

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Nevada

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Special Assessment Bonds							
1915 Act - No. San Juan Sew. Impr.	1989	1989	2018	\$ 76,130	\$ 46,000	\$ 11,000	\$ 35,000
1915 Act - Penn Valley Sew. Impr.	1990	1990	2009	1,264,703	715,000	215,000	500,000
Total Special Assessment Bonds				1,340,833	761,000	226,000	535,000
State Construction Loans							
Rehab Facilities	1994	—	—	420,367	—	—	121,116
Total State Construction Loans				420,367	—	—	121,116
Other Long-Term Debt Schedule							
Capital Lease Equipment	—	—	—	—	—	—	54,398
Compensated Absences	—	—	—	—	—	—	4,478,911
Postclosure Landfill Liability	—	—	—	—	—	—	11,616,325
Vehicle Capital Lease	—	—	—	—	—	—	27,474
Total Other Long-Term Debt Schedule				—	—	—	16,177,108
County Total Bonds and Other Long-Term Debt				\$ 1,761,200	\$ 761,000	\$ 226,000	\$ 16,833,224
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 44,388,802					

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 390,098
Local Cash Grants	2,146,743
State Cash Grants	171,291
Federal Cash Grants	203,805
Other Revenues	70,372
Total Revenues	2,982,309
Purchased Transportation	1,105,189
Other Expenses	2,027,272
Total Expenses	3,132,461
Net Transit Income (Loss)	(150,152)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (150,152)
Capital Additions to Equity	
Total Local Capital Grants	\$ 35,278
Total State Capital Grants	41,101
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 76,379

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Nevada

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	640,626
Total Operating Expenses		855,380
Net Operating Income (Loss)		(214,754)
Total Non-Operating Revenue		346,948
Total Non-Operating Expenses		63,337
Income (Loss) Before Operating Transfers		68,857
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	68,857
Current Year Capital Outlay (Enterprise Activity)	\$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses: Sanitation		
Total Operating Revenue	\$	7,479,253
Total Operating Expense		5,926,976
Net Operating Income (Loss)		1,552,277
Total Non-Operating Revenue		336,071
Total Non-Operating Expenses		764,409
Income (Loss) Before Operating Transfers		1,123,939
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	1,123,939
Current Year Capital Outlay	\$	8,490

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$13,513,929 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Orange

Taxes				Federal	
Property Taxes				Public Assistance Administration	221,017,405
County Wide Secured and Unsecured	\$	155,418,294		Public Assistance Programs	111,168,965
Less Than County Wide Funds - Secured and Unsecured		22,926,991		Health Administration	313,114
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	11,798,039
Prior Year Secured and Unsecured		442,342		Community Development Block Grant	8,186,595
Total Property Taxes		178,787,627		Health Grants	30,320,758
Other Taxes				Other:	
Sales and Use Taxes		43,024,299		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	—
Property Transfer		20,348,726		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		231,819		District Attorney Programs	2,998,938
Timber Yield		—		Aging Programs	6,138,093
Aircraft		1,823,942		Senior Citizens Programs	2,127,337
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	26,798,561
Other		588,356		Other	13,449,416
Total Other Taxes		66,017,142		Total Federal	434,317,221
Total Taxes		244,804,769		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		94,901		Other Governmental Agencies	35,814,858
Capital Outlay		851,117		Total Other Aid	35,814,858
Total Special Benefit Assessments		946,018		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	8,190,112
Animal Licenses		3,101,043		Property Tax Administrative Fees	7,767,211
Business Licenses		616,663		Auditing and Accounting Fees	703,487
Construction Permits		4,016,512		Communication Services	972,980
Road Privileges and Permits		317,936		Election Services	4,365,968
Zoning Permits		306,192		Legal Services	2,750,479
Franchises		1,212,150		Planning and Engineering Services	4,616,109
Other		1,521,423		Agricultural Services	196,134
Total Licenses Permits and Franchises		11,091,919		Civil Process Services	1,534,549
Fines, Forfeitures and Penalties				Court Fees and Costs	47,751,487
Vehicle Code Fines		10,799,275		Booking Fees	—
Other Court Fines		15,176,196		Estate Fees	485,596
Forfeitures and Penalties		16,562,433		Human Services	4,193,584
Penalties and Cost on Delinquent Taxes		68,101,773		Law Enforcement Services	84,606,535
Total Fines, Forfeitures and Penalties		110,639,677		Recording Fees	29,234,525
Revenue from Use of Money and Property				Road and Street Services	5,134,119
Interest		27,961,392		Health Fees	19,659,412
Rents and Concessions		27,492,204		Mental Health Services	25,761,189
Royalties		47,686		California Children Services	205,200
Total Revenue from the Use of Money and Property		55,501,282		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	1,508,739
State				Library Services	1,161,382
Highway Users Tax		15,066,652		Park and Recreation Fees	1,180,618
Motor Vehicle In-Lieu Tax		200,277,395		Other:	
Realignment from the Vehicle License Fee Fund		73,780,888		Personnel Services	3,234,336
Public Assistance Administration		150,639,320		Building Maintenance and Grounds	—
Public Assistance Programs		87,185,001		Administrative Services	—
Realignment for Social Services		45,640,450		Other	54,864,918
Health:				Total Charges for Current Services	310,078,669
Aid for Mental Health		37,691,359		Miscellaneous Revenue	
Realignment for Mental Health		46,329,109		Other Sales	5,503,541
Medically Indigent Adults		64,673		Tobacco Settlement	35,852,841
Alcohol and Drug Abuse		2,582,031		Welfare Repayments	9,278,351
Other Aid for Health		31,857,739		Cancelled Warrants	1,318,811
Realignment for Health Services		21,559,937		Other	123,810,676
Homeowners' Property Tax Relief		2,321,615		Total Miscellaneous Revenue	175,764,220
Open Space Tax Relief		6,306		Other Financing Sources	
SB90 Mandated Costs		426,103		Sale of Fixed Assets	356,749
Public Safety Fund		218,613,078		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		12,239,610		Total Other Financing Sources	356,749
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	2,389,584,420
Library		1,298,028		Transfers In	
District Attorney Programs		16,780,805		Total Transfers In from Enterprises	13,624,203
Law Enforcement		7,365,240		Operating Transfers Between Funds Other Than Governmental and Enterprise	615,045
Other		38,543,699		Total General County Revenues and Transfers In	\$ 2,403,823,668
Total State		1,010,269,038			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Orange

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,182,701	Total Roads	30,857,926
Clerk of the Board	2,279,174	Total Transportation Terminals	—
Administrative Officer	17,869,676	Total Transportation Systems	—
Other	1,977,933	Total Parking Facilities	5,587,109
Total Legislative and Administrative	25,309,484	Total Public Ways and Facilities	36,445,035
Finance		Health	
Auditor-Controller	13,030,670	Total Public Health	111,086,887
Treasurer-Tax Collector	12,374,872	Total Medical Care	123,039,544
Assessor	27,873,132	Total Mental Health	155,470,232
Other	44,037,919	Total Drug and Alcohol Abuse Services	38,814,007
Total Finance	97,316,593	Total Health	428,410,670
Counsel		Sanitation	
County Counsel	4,973,821	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,973,821	Public Assistance	
Total Personnel	6,357,441	Welfare	
Total Elections	13,862,076	Administration	229,185,575
Total Communications	323,085	Aid Programs - Cash (Grants)	224,805,280
Total Property Management	17,590,401	Total Welfare	453,990,855
Plant Acquisition		Social Services	
Jails	38,739,978	Administration and Programs	107,688,831
Courts	1,917	Other	25,540,368
Other	30,523,080	Total Social Services	133,229,199
Total Plant Acquisition	69,264,975	General Relief	
Total Promotion	232,570	Aid to Indigents	5,432,044
Total Other General	116,128,267	Indigent Burial	—
Total General	351,358,713	Total General Relief	5,432,044
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	68,769,482	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,252,712	Workforce Investment Act (WIA)	11,230,222
Other Trial Court	27,277,924	Other	22,033,125
County Clerk	—	Total Other Public Assistance	33,263,347
Grand Jury (Including Audit)	443,130	Total Public Assistance	625,915,445
District Attorney-Prosecution	66,409,489	Education	
District Attorney-Family Support	55,479,340	Total School Administration	—
Public Defender	41,908,870	Total Library Services	26,656,011
Court Appointed Counsel	9,852,911	Total Agricultural Education	—
Other	2,228,283	Total Other Education	—
Total Judicial	273,622,141	Total Education	26,656,011
Total Police Protection	227,689,394	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	181,198
Adult Detention	111,731,691	Total Cultural Services	—
Juvenile Detention	43,526,067	Total Veteran Memorial Building	—
Probation	82,527,567	Total Small Craft Harbors	13,676,847
Total Detention and Correction	237,785,325	Total Recreation and Cultural	13,858,045
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	59,653,649
Protective Inspection		Total Interest on Long-Term Debt	68,101,063
Agricultural Commissioner	5,135,766	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	9,046,430	Total Debt Service	127,754,712
Other	—	Total General County Expenditures Before Transfers	2,438,863,586
Total Protective Inspection	14,182,196	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,071
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	7,399,633	Governmental and Enterprise	—
Coroner	4,690,756	Total General County Expenditures and Transfers Out	\$ 2,438,864,657
Emergency Services	825,169		
Planning and Zoning	8,896,707		
Pound	—		
Other	53,373,634		
Total Other Protection	75,185,899		
Total Public Protection	828,464,955		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 3,449,942,929	\$ 616,313,011	\$ 2,833,629,918

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Orange

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation-Series A	1994	1995	2004	\$ 209,840,000	\$ 209,840,000	\$ 200,840,000	\$ 9,000,000
Pension Obligation-Series A	1996	2005	2016	121,680,326	121,680,326	57,028,095	64,652,231
Pension Obligation-Series A	1997	1997	2021	136,923,081	136,923,081	89,802,821	47,120,260
Pension Bond - Bond Accretion	1998	2010	2022	208,460,509	208,460,509	158,749,151	49,711,358
Total Pension Obligation Bonds				676,903,916	676,903,916	506,420,067	170,483,849
Revenue Bonds							
Airport	1993	1994	2018	79,755,000	79,755,000	79,755,000	—
Refunding - 1995 Series A	1995	2001	2015	278,790,000	278,790,000	38,680,000	240,110,000
Teeter Plan	1995	1998	2014	155,000,000	155,000,000	31,275,000	123,725,000
Airport Revenue Bonds	1997	1998	2012	135,050,000	135,050,000	34,765,000	100,285,000
Telecommunication Equipment Lease	2001	2001	2008	10,330,000	10,330,000	1,310,000	9,020,000
Airport	2003	2004	2018	48,680,000	48,680,000	—	48,680,000
Total Revenue Bonds				707,605,000	707,605,000	185,785,000	521,820,000
Special Assessment Bonds							
1915 Act - RAD 88-1	1988	1990	2018	165,705,000	165,705,000	120,628,162	45,076,838
1915 Act - RAD 94-1	1994	1995	2007	17,255,000	15,420,000	8,265,000	7,155,000
1915 Act - CFD 87-4	1997	1998	2019	23,630,000	10,815,000	705,000	10,110,000
1915 Act - CFD 86-2	1998	1998	2017	25,705,000	10,975,000	725,000	10,250,000
1915 Act - CFD 99-1	1999	2003	2029	25,000,000	22,620,000	—	22,620,000
1915 Act - RAD 99-1	1999	2000	2018	23,835,000	23,835,000	2,750,000	21,085,000
1915 Act - CFD 00-1	2000	2003	2030	32,000,000	30,200,000	—	30,200,000
1915 Act - CFD 86-2	2001	2001	2017	8,005,000	8,005,000	1,235,000	6,770,000
1915 Act - RAD 01-1	2001	2002	2018	10,785,000	10,785,000	460,000	10,325,000
1915 Act - CFD 01-1	2002	2004	2032	40,000,000	32,985,000	—	32,985,000
1915 Act - AD 01-1	2003	2003	2033	30,000,000	30,000,000	—	30,000,000
1915 Act - CFD 02-1	2003	2004	2022	75,000,000	68,280,000	—	68,280,000
Old Top of the World Bonds	1976	1979	2001	797,598	797,598	780,089	17,509
Total Special Assessment Bonds				477,717,598	430,422,598	135,548,251	294,874,347
Other Long-Term Debt Schedule							
Option B Pool Participant Warrants	—	—	—	—	—	—	2,400,000
Arbitrage Rebate Payable	—	—	—	—	—	—	22,599
Compensated Absences Liability	—	—	—	—	—	—	140,809,972
Computer - Hewlett Packard	—	—	—	—	—	—	161,036
Computer Lease	—	—	—	—	—	—	685,693
Computer Lease - Hewlett Packard	—	—	—	—	—	—	1,782,040
County Landfill Closure Liability	—	—	—	—	—	—	181,220,652
Est. Liability for Litigation Claims	—	—	—	—	—	—	—
Verizon Equipment - Musick Jail	—	—	—	—	—	—	30,720
Total Other Long-Term Debt Schedule				—	—	—	327,112,712
County Total Bonds and Other Long-Term Debt				\$ 1,862,226,514	\$ 1,814,931,514	\$ 827,753,318	\$ 1,314,290,908
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	1,426,552,994					

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Table 6. Counties Annual Report — Fiscal Year 2002-03

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Orange

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	84,184,756
Total Operating Expenses		65,607,874
Net Operating Income (Loss)		18,576,882
Total Non-Operating Revenue		18,095,044
Total Non-Operating Expenses		10,221,833
Income (Loss) Before Operating Transfers		26,450,093
Transfers In from the County		1,071
Transfers Out to the County		188,313
Net Transfers In (Out)		(187,242)
Net Income (Loss)	\$	26,262,851
Current Year Capital Outlay (Enterprise Activity)	\$	33,774,225

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	107,803,333
Total Operating Expenses		56,480,030
Net Operating Income (Loss)		51,323,303
Total Non-Operating Revenues		8,952,645
Total Non-Operating Expenses		25,324,867
Income (Loss) Before Operating Transfers		34,951,081
Transfers In from the County		—
Transfers Out to the County		13,435,890
Net Transfers In (Out)		(13,435,890)
Net Income (Loss)	\$	21,515,191
Current Year Capital Outlay (Enterprise Activity)	\$	19,731,728

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Placer

Taxes				Federal	
Property Taxes				Public Assistance Administration	4,057,734
County Wide Secured and Unsecured	\$	63,303,084		Public Assistance Programs	21,760,948
Less Than County Wide Funds - Secured and Unsecured		3,299,785		Health Administration	567,917
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		10,310		Community Development Block Grant	1,756,108
Total Property Taxes		66,613,179		Health Grants	5,918,719
Other Taxes				Other:	
Sales and Use Taxes		12,053,797		Community Oriented Policing Services (COPS)	12,237
Transportation Tax (Non-Transit)		2,089,869		Office of Criminal Justice and Planning Programs	—
Property Transfer		3,818,435		DEA Programs/Drug and Alcohol Programs	1,107,576
Transient Lodging		7,061,101		District Attorney Programs	—
Timber Yield		96,267		Aging Programs	—
Aircraft		116,774		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	348,173
Other		953		Other	1,962,089
Total Other Taxes		25,237,196		Total Federal	37,491,501
Total Taxes		91,850,375		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		439,900		Other Governmental Agencies	2,260,494
Capital Outlay		—		Total Other Aid	2,260,494
Total Special Benefit Assessments		439,900		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	3,038,871
Animal Licenses		123,016		Property Tax Administrative Fees	—
Business Licenses		747,090		Auditing and Accounting Fees	36,440
Construction Permits		4,825,457		Communication Services	—
Road Privileges and Permits		99,718		Election Services	865,496
Zoning Permits		—		Legal Services	1,068,794
Franchises		1,356,607		Planning and Engineering Services	988,404
Other		552,576		Agricultural Services	12,815
Total Licenses Permits and Franchises		7,704,464		Civil Process Services	137,620
Fines, Forfeitures and Penalties				Court Fees and Costs	4,066,685
Vehicle Code Fines		334,778		Booking Fees	423,874
Other Court Fines		3,617,119		Estate Fees	10,414
Forfeitures and Penalties		1,467,229		Human Services	80,480
Penalties and Cost on Delinquent Taxes		3,461,562		Law Enforcement Services	1,705,662
Total Fines, Forfeitures and Penalties		8,880,688		Recording Fees	4,195,964
Revenue from Use of Money and Property				Road and Street Services	432,941
Interest		8,033,800		Health Fees	430,127
Rents and Concessions		52,801		Mental Health Services	504,354
Royalties		—		California Children Services	—
Total Revenue from the Use of Money and Property		8,086,601		Sanitation Services	68,332
Aid from Other Governmental Agencies				Institutional Care and Services	1,057,078
State				Library Services	102,585
Highway Users Tax		8,222,392		Park and Recreation Fees	506,240
Motor Vehicle In-Lieu Tax		17,559,751		Other:	
Realignment from the Vehicle License Fee Fund		5,070,691		Personnel Services	609,332
Public Assistance Administration		14,167,255		Building Maintenance and Grounds	1,343,463
Public Assistance Programs		13,404,198		Administrative Services	2,154,582
Realignment for Social Services		6,474,246		Other	2,400,273
Health:				Total Charges for Current Services	26,240,826
Aid for Mental Health		3,792,986		Miscellaneous Revenue	
Realignment for Mental Health		3,737,372		Other Sales	49,859
Medically Indigent Adults		—		Tobacco Settlement	—
Alcohol and Drug Abuse		1,538,399		Welfare Repayments	463,614
Other Aid for Health		789,947		Cancelled Warrants	—
Realignment for Health Services		1,686,745		Other	2,570,960
Homeowners' Property Tax Relief		965,282		Total Miscellaneous Revenue	3,084,433
Open Space Tax Relief		92,144		Other Financing Sources	
SB90 Mandated Costs		125,001		Sale of Fixed Assets	41,371
Public Safety Fund		25,722,618		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	284,832
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—		Total Other Financing Sources	326,203
Office of Criminal Justice and Planning Programs		464,645		Total General County Revenues Before Transfers	304,086,629
Library		169,973		Transfers In	
District Attorney Programs		3,363,796		Total Transfers In from Enterprises	63,324
Law Enforcement		830,795		Operating Transfers Between Funds Other Than Governmental and Enterprise	3,116,485
Other		9,542,908		Total General County Revenues and Transfers In	\$ 307,266,438
Total State		117,721,144			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Placer

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,194,953	Total Roads	27,116,332
Clerk of the Board	371,119	Total Transportation Terminals	—
Administrative Officer	2,963,357	Total Transportation Systems	—
Other	4,522,419	Total Parking Facilities	—
Total Legislative and Administrative	9,051,848	Total Public Ways and Facilities	27,116,332
Finance		Health	
Auditor-Controller	2,774,574	Total Public Health	8,969,331
Treasurer-Tax Collector	2,133,324	Total Medical Care	936,295
Assessor	5,706,587	Total Mental Health	21,432,866
Other	1,862,922	Total Drug and Alcohol Abuse Services	—
Total Finance	12,477,407	Total Health	31,338,492
Counsel		Sanitation	
County Counsel	1,516,276	Total Refuse Collection and Disposal	221
Other	—	Total Sanitation	221
Total Counsel	1,516,276	Public Assistance	
Total Personnel	3,327,396	Welfare	
Total Elections	1,740,546	Administration	15,749,171
Total Communications	—	Aid Programs - Cash (Grants)	19,454,198
Total Property Management	5,545,903	Total Welfare	35,203,369
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	22,794,950
Courts	—	Other	—
Other	17,339,647	Total Social Services	22,794,950
Total Plant Acquisition	17,339,647	General Relief	
Total Promotion	2,025,402	Aid to Indigents	409,505
Total Other General	11,451,630	Indigent Burial	—
Total General	64,476,055	Total General Relief	409,505
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	217,169
Trial Court Maintenance of Effort (MOE)	1,243,754	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,114,332	Workforce Investment Act (WIA)	—
Other Trial Court	1,428,668	Other	2,355,968
County Clerk	—	Total Other Public Assistance	2,355,968
Grand Jury (Including Audit)	49,266	Total Public Assistance	60,980,961
District Attorney-Prosecution	5,949,238	Education	
District Attorney-Family Support	6,774,813	Total School Administration	—
Public Defender	—	Total Library Services	3,142,223
Court Appointed Counsel	4,920,094	Total Agricultural Education	201,495
Other	—	Total Other Education	—
Total Judicial	21,480,165	Total Education	3,343,718
Total Police Protection	50,767,361	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	3,046,510
Adult Detention	9,172,034	Total Cultural Services	529,056
Juvenile Detention	—	Total Veteran Memorial Building	—
Probation	7,159,961	Total Small Craft Harbors	—
Total Detention and Correction	16,331,995	Total Recreation and Cultural	3,575,566
Total Fire Protection	1,217,746	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,037,640
Protective Inspection		Total Interest on Long-Term Debt	1,415,142
Agricultural Commissioner	1,067,857	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,654,049	Total Debt Service	2,452,782
Other	—	Total General County Expenditures Before Transfers	297,012,595
Total Protective Inspection	3,721,906	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	4,472,015
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	3,040,016	Governmental and Enterprise	5,953,631
Coroner	383,368	Total General County Expenditures and Transfers Out	\$ 307,438,241
Emergency Services	402,147		
Planning and Zoning	4,615,014		
Pound	1,721,298		
Other	47,452		
Total Other Protection	10,209,295		
Total Public Protection	103,728,468		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 423,877,070	\$ 116,306,338	\$ 307,570,732

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Placer

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
1997 Series A	1998	1998	2012	\$ 4,170,000	\$ 4,170,000	\$ 1,355,000	\$ 2,815,000
Total Revenue Bonds				4,170,000	4,170,000	1,355,000	2,815,000
Special Assessment Bonds							
1915 Act Bonds	1975	1976	2030	11,315,893	6,060,462	1,442,000	4,618,462
1911 Act - Fd Atherton Tech Ctr. Bldg.	1987	1987	2007	2,871,149	767,169	328,788	438,381
Total Special Assessment Bonds				14,187,042	6,827,631	1,770,788	5,056,843
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	15,530,802
Compensated Leave	—	—	—	—	—	—	531,664
Diebold Elections Ballot System	—	—	—	—	—	—	1,137,029
Excavator S-T Lease	—	—	—	—	—	—	95,348
Fire Truck Dutch Flat	—	—	—	—	—	—	—
Fire Truck Placer/Western	—	—	—	—	—	—	101,129
Lift Truck S-T Lease	—	—	—	—	—	—	42,329
Postclosure Landfill Liability	—	—	—	—	—	—	5,107,797
Snowblower	—	—	—	—	—	—	224,765
Total Other Long-Term Debt Schedule				—	—	—	22,770,863
County Total Bonds and Other Long-Term Debt				\$ 18,357,042	\$ 10,997,631	\$ 3,125,788	\$ 30,642,706

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 42,487,401
--------------------------------	----------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 413,735
Local Cash Grants	2,669,863
State Cash Grants	171,546
Federal Cash Grants	1,086,477
Other Revenues	1,414,665
Total Revenues	5,756,286
Purchased Transportation	581,230
Other Expenses	4,512,723
Total Expenses	5,093,953
Net Transit Income (Loss)	662,333
Gain or Loss on Disposal of Fixed Assets	4,893
Total Operator Net Income (Loss)	\$ 667,226
Capital Additions to Equity	
Total Local Capital Grants	\$ 928,625
Total State Capital Grants	—
Total Federal Capital Grants	151,658
Non-Governmental Donations	—
Total Capital Additions to Equity	\$ 1,080,283

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Placer

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	10,468
Total Non-Operating Expenses	7,968
Income (Loss) Before Operating Transfers	2,500
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 2,500
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 3,344,218
Total Operating Expenses	2,134,868
Net Operating Income (Loss)	1,209,350
Total Non-Operating Revenues	1,524,168
Total Non-Operating Expenses	119,508
Income (Loss) Before Operating Transfers	2,614,010
Transfers In from the County	—
Transfers Out to the County	31,055
Net Transfers In (Out)	(31,055)
Net Income (Loss)	\$ 2,582,955
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Community Clinics

Total Operating Revenue	\$ 453,079
Total Operating Expense	5,885,603
Net Operating Income (Loss)	(5,432,524)
Total Non-Operating Revenue	3,636,018
Total Non-Operating Expenses	6,862
Income (Loss) Before Operating Transfers	(1,803,368)
Transfers In from the County	1,351,778
Transfers Out to the County	—
Net Transfers In (Out)	1,351,778
Net Income (Loss)	\$ (451,590)
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: DeWitt Cafe

Total Operating Revenue	\$ 140,114
Total Operating Expense	320,681
Net Operating Income (Loss)	(180,567)
Total Non-Operating Revenue	22,379
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(158,188)
Transfers In from the County	149,204
Transfers Out to the County	535
Net Transfers In (Out)	148,669
Net Income (Loss)	\$ (9,519)
Current Year Capital Outlay	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03

Other Enterprise Statement of Revenues and Expenses: DeWitt Development

Total Operating Revenue	\$ 1,320,317
Total Operating Expense	3,203,890
Net Operating Income (Loss)	(1,883,573)
Total Non-Operating Revenue	2,602,443
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	718,870
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 718,870
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Managed Care

Total Operating Revenue	\$ 239,555
Total Operating Expense	6,838,820
Net Operating Income (Loss)	(6,599,265)
Total Non-Operating Revenue	3,266,502
Total Non-Operating Expenses	10,453
Income (Loss) Before Operating Transfers	(3,343,216)
Transfers In from the County	2,971,033
Transfers Out to the County	31,734
Net Transfers In (Out)	2,939,299
Net Income (Loss)	\$ (403,917)
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$12,729,732 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Plumas

Taxes				Federal	
Property Taxes				Public Assistance Administration	1,399,245
County Wide Secured and Unsecured	\$	5,446,220		Public Assistance Programs	1,141,660
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		4,265		Community Development Block Grant	—
Total Property Taxes		5,450,485		Health Grants	297,223
Other Taxes				Other:	
Sales and Use Taxes		1,901,489		Community Oriented Policing Services (COPS)	50,417
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	68,601
Property Transfer		242,820		DEA Programs/Drug and Alcohol Programs	819,517
Transient Lodging		1,017,645		District Attorney Programs	623,657
Timber Yield		155,615		Aging Programs	—
Aircraft		15,129		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	905,758
Utility Users Tax		—		Law Enforcement	53,972
Other		—		Other	4,065,894
Total Other Taxes		3,332,698		Total Federal	9,425,944
Total Taxes		8,783,183		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		682,466		Other Governmental Agencies	—
Capital Outlay		—		Total Other Aid	—
Total Special Benefit Assessments		682,466		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	109,583
Animal Licenses		18,525		Property Tax Administrative Fees	66,684
Business Licenses		1,450		Auditing and Accounting Fees	56,514
Construction Permits		1,047,277		Communication Services	47,971
Road Privileges and Permits		—		Election Services	—
Zoning Permits		180,671		Legal Services	13,845
Franchises		123,383		Planning and Engineering Services	78,348
Other		3,947		Agricultural Services	69,033
Total Licenses Permits and Franchises		1,375,253		Civil Process Services	11,870
Fines, Forfeitures and Penalties				Court Fees and Costs	123,829
Vehicle Code Fines		1,071		Booking Fees	13,152
Other Court Fines		545,016		Estate Fees	3,514
Forfeitures and Penalties		—		Human Services	24,120
Penalties and Cost on Delinquent Taxes		289,312		Law Enforcement Services	476,491
Total Fines, Forfeitures and Penalties		835,399		Recording Fees	260,528
Revenue from Use of Money and Property				Road and Street Services	443,009
Interest		579,090		Health Fees	561,916
Rents and Concessions		191,627		Mental Health Services	203,023
Royalties		—		California Children Services	3,686
Total Revenue from the Use of Money and Property		770,717		Sanitation Services	173,722
Aid from Other Governmental Agencies				Institutional Care and Services	25,794
State				Library Services	38,966
Highway Users Tax		2,003,568		Park and Recreation Fees	14,669
Motor Vehicle In-Lieu Tax		1,515,497		Other:	
Realignment from the Vehicle License Fee Fund		613,377		Personnel Services	—
Public Assistance Administration		1,706,529		Building Maintenance and Grounds	—
Public Assistance Programs		779,914		Administrative Services	154,797
Realignment for Social Services		1,137,707		Other	647,843
Health:				Total Charges for Current Services	3,622,907
Aid for Mental Health		1,406,965		Miscellaneous Revenue	
Realignment for Mental Health		583,384		Other Sales	—
Medically Indigent Adults		—		Tobacco Settlement	256,167
Alcohol and Drug Abuse		165,689		Welfare Repayments	81,114
Other Aid for Health		1,274,427		Cancelled Warrants	—
Realignment for Health Services		479,512		Other	1,182,113
Homeowners' Property Tax Relief		75,080		Total Miscellaneous Revenue	1,519,394
Open Space Tax Relief		210,566		Other Financing Sources	
SB90 Mandated Costs		—		Sale of Fixed Assets	—
Public Safety Fund		985,364		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	1,326,898
Supplemental Law Enforcement Services Fund (SLESF/COPS)		714,366		Total Other Financing Sources	1,326,898
Office of Criminal Justice and Planning Programs		324,769		Total General County Revenues Before Transfers	48,345,218
Library		110,505		Transfers In	
District Attorney Programs		249,483		Total Transfers In from Enterprises	—
Law Enforcement		258,249		Operating Transfers Between Funds Other Than Governmental and Enterprise	268,822
Other		5,408,106		Total General County Revenues and Transfers In	\$ 48,614,040
Total State		20,003,057			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Plumas

General		Public Ways and Facilities	
Board of Supervisors	\$ 541,608	Total Roads	9,101,282
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	208,996	Total Transportation Systems	—
Other	109,418	Total Parking Facilities	—
Total Legislative and Administrative	860,022	Total Public Ways and Facilities	9,101,282
Finance		Health	
Auditor-Controller	474,315	Total Public Health	3,290,986
Treasurer-Tax Collector	611,285	Total Medical Care	—
Assessor	679,165	Total Mental Health	2,207,001
Other	252,688	Total Drug and Alcohol Abuse Services	1,384,322
Total Finance	2,017,453	Total Health	6,882,309
Counsel		Sanitation	
County Counsel	295,089	Total Refuse Collection and Disposal	341,194
Other	—	Total Sanitation	341,194
Total Counsel	295,089	Public Assistance	
Total Personnel	310,244	Welfare	
Total Elections	408,222	Administration	2,803,863
Total Communications	—	Aid Programs - Cash (Grants)	3,044,526
Total Property Management	1,166,171	Total Welfare	5,848,389
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	118,531
Other	1,833,168	Total Social Services	118,531
Total Plant Acquisition	1,833,168	General Relief	
Total Promotion	1,423,494	Aid to Indigents	—
Total Other General	546,728	Indigent Burial	—
Total General	8,860,591	Total General Relief	—
Public Protection		Total Care of Court Wards	219,889
Judicial		Total Veteran Services	164,113
Trial Court Maintenance of Effort (MOE)	193,772	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	125,545	Workforce Investment Act (WIA)	—
Other Trial Court	138,698	Other	794,437
County Clerk	—	Total Other Public Assistance	794,437
Grand Jury (Including Audit)	24,612	Total Public Assistance	7,145,359
District Attorney-Prosecution	692,332	Education	
District Attorney-Family Support	883,043	Total School Administration	—
Public Defender	599,479	Total Library Services	581,117
Court Appointed Counsel	—	Total Agricultural Education	78,946
Other	31,932	Total Other Education	—
Total Judicial	2,689,413	Total Education	660,063
Total Police Protection	4,847,346	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	168,250
Adult Detention	1,295,686	Total Cultural Services	175,723
Juvenile Detention	—	Total Veteran Memorial Building	64,574
Probation	985,779	Total Small Craft Harbors	—
Total Detention and Correction	2,281,465	Total Recreation and Cultural	408,547
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	43,412	Total Retirement of Long-Term Debt	169,552
Protective Inspection		Total Interest on Long-Term Debt	55,728
Agricultural Commissioner	292,233	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	937,090	Total Debt Service	225,280
Other	—	Total General County Expenditures Before Transfers	45,998,076
Total Protective Inspection	1,229,323	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	30,000	Operating Transfers Between Funds Other Than	—
Recorder	283,698	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 45,998,076
Emergency Services	227,318		
Planning and Zoning	465,369		
Pound	226,290		
Other	49,817		
Total Other Protection	1,282,492		
Total Public Protection	12,373,451		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 23,061,305	\$ 12,569,000	\$ 10,492,305

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Plumas

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Fuel System	1997	—	—	\$ 261,619	\$ —	\$ 81,014	\$ 140,407
Total State Construction Loans				261,619	—	81,014	140,407
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	240,024
Compensated Absences	—	—	—	—	—	—	2,632,200
Heat and Cooling Equipment	—	—	—	—	—	—	935,494
Postclosure Landfill Liability	—	—	—	—	—	—	1,463,265
Total Other Long-Term Debt Schedule				—	—	—	5,270,983
County Total Bonds and Other Long-Term Debt				\$ 261,619	\$ —	\$ 81,014	\$ 5,411,390
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	34,602,681				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 35,450
Local Cash Grants	296,003
State Cash Grants	48,075
Federal Cash Grants	31,426
Other Revenues	42,558
Total Revenues	453,512
Purchased Transportation	—
Other Expenses	450,342
Total Expenses	450,342
Net Transit Income (Loss)	3,170
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 3,170
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Plumas

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	317,354
Total Operating Expenses		352,855
Net Operating Income (Loss)		(35,501)
Total Non-Operating Revenue		3,823,289
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		3,787,788
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	3,787,788
Current Year Capital Outlay (Enterprise Activity)	\$	3,577,159

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Realignment from the Vehicle License Fee (VLF) Fund of \$613,377 is reported net of the County Medical Services Program offsets. A related expenditure should have been reported in lieu of netting VLF realignment revenues.
Reference: Table 6, Statement of General County Revenues.
2. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$9,570,712 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Riverside

Taxes				Federal	
Property Taxes				Public Assistance Administration	162,796,896
County Wide Secured and Unsecured	\$	135,938,664		Public Assistance Programs	138,594,378
Less Than County Wide Funds - Secured and Unsecured		29,478,684		Health Administration	10,815,200
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	22,137,043
Prior Year Secured and Unsecured		1,036,704		Community Development Block Grant	4,926,687
Total Property Taxes		166,454,052		Health Grants	31,574,890
Other Taxes				Other:	
Sales and Use Taxes		22,443,522		Community Oriented Policing Services (COPS)	2,234,929
Transportation Tax (Non-Transit)		11,283,738		Office of Criminal Justice and Planning Programs	3,689,859
Property Transfer		15,796,467		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		1,271,267		District Attorney Programs	—
Timber Yield		—		Aging Programs	—
Aircraft		557,951		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	—
Other		150,385		Other	51,450,923
Total Other Taxes		51,503,330		Total Federal	428,220,805
Total Taxes		217,957,382		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	47,040,033
Capital Outlay		—		Total Other Aid	47,040,033
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	6,055,404
Animal Licenses		615,729		Property Tax Administrative Fees	6,258,608
Business Licenses		71,448		Auditing and Accounting Fees	20,523
Construction Permits		4,543,769		Communication Services	1,188,955
Road Privileges and Permits		821,606		Election Services	2,226,413
Zoning Permits		5,101		Legal Services	987,956
Franchises		4,410,343		Planning and Engineering Services	29,556,733
Other		7,229,965		Agricultural Services	290,139
Total Licenses Permits and Franchises		17,697,961		Civil Process Services	789,931
Fines, Forfeitures and Penalties				Court Fees and Costs	12,473,198
Vehicle Code Fines		1,344,923		Booking Fees	—
Other Court Fines		20,069,969		Estate Fees	355,060
Forfeitures and Penalties		7,566,276		Human Services	1,592,441
Penalties and Cost on Delinquent Taxes		2,399,384		Law Enforcement Services	78,511,453
Total Fines, Forfeitures and Penalties		31,380,552		Recording Fees	10,316,110
Revenue from Use of Money and Property				Road and Street Services	9,282,055
Interest		22,655,196		Health Fees	20,753,233
Rents and Concessions		966,434		Mental Health Services	4,745,741
Royalties		—		California Children Services	17,717
Total Revenue from the Use of Money and Property		23,621,630		Sanitation Services	3,238,453
Aid from Other Governmental Agencies				Institutional Care and Services	5,904,965
State				Library Services	—
Highway Users Tax		25,047,534		Park and Recreation Fees	82,694
Motor Vehicle In-Lieu Tax		106,434,582		Other:	
Realignment from the Vehicle License Fee Fund		49,024,069		Personnel Services	2,342,150
Public Assistance Administration		96,190,521		Building Maintenance and Grounds	—
Public Assistance Programs		91,685,125		Administrative Services	—
Realignment for Social Services		38,509,374		Other	64,552,872
Health:				Total Charges for Current Services	261,542,804
Aid for Mental Health		19,565,234		Miscellaneous Revenue	
Realignment for Mental Health		25,512,159		Other Sales	702,644
Medically Indigent Adults		3,807,367		Tobacco Settlement	19,466,230
Alcohol and Drug Abuse		1,231,105		Welfare Repayments	—
Other Aid for Health		15,282,862		Cancelled Warrants	—
Realignment for Health Services		4,452,948		Other	46,239,720
Homeowners' Property Tax Relief		2,899,189		Total Miscellaneous Revenue	66,408,594
Open Space Tax Relief		263,593		Other Financing Sources	
SB90 Mandated Costs		1,425,096		Sale of Fixed Assets	504,000
Public Safety Fund		91,162,280		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	680,000
Supplemental Law Enforcement Services Fund (SLESF/COPS)		7,350,884		Total Other Financing Sources	1,184,000
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	1,698,832,973
Library		—		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	35,967,058
Law Enforcement		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		23,935,290		Total General County Revenues and Transfers In	\$ 1,734,800,031
Total State		603,779,212			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Riverside

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,051,920	Total Roads	87,389,833
Clerk of the Board	810,348	Total Transportation Terminals	—
Administrative Officer	15,709,325	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	20,571,593	Total Public Ways and Facilities	87,389,833
Finance		Health	
Auditor-Controller	8,948,574	Total Public Health	71,163,496
Treasurer-Tax Collector	9,337,108	Total Medical Care	21,802,972
Assessor	16,443,503	Total Mental Health	82,587,112
Other	2,847,657	Total Drug and Alcohol Abuse Services	16,006,438
Total Finance	37,576,842	Total Health	191,560,018
Counsel		Sanitation	
County Counsel	4,271,569	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,271,569	Public Assistance	
Total Personnel	5,477,757	Welfare	
Total Elections	14,322,805	Administration	258,920,899
Total Communications	—	Aid Programs - Cash (Grants)	258,031,890
Total Property Management	42,338,246	Total Welfare	516,952,789
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	31,214,007
Courts	—	Other	6,303,239
Other	—	Total Social Services	37,517,246
Total Plant Acquisition	—	General Relief	
Total Promotion	14,149,115	Aid to Indigents	—
Total Other General	—	Indigent Burial	—
Total General	138,707,927	Total General Relief	—
Public Protection		Total Care of Court Wards	2,317,704
Judicial		Total Veteran Services	692,714
Trial Court Maintenance of Effort (MOE)	25,538,984	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	774,885	Workforce Investment Act (WIA)	27,758,182
Other Trial Court	20,536,445	Other	7,808,560
County Clerk	—	Total Other Public Assistance	35,566,742
Grand Jury (Including Audit)	396,579	Total Public Assistance	593,047,195
District Attorney-Prosecution	44,408,960	Education	
District Attorney-Family Support	42,525,627	Total School Administration	—
Public Defender	18,654,654	Total Library Services	8,970,044
Court Appointed Counsel	—	Total Agricultural Education	—
Other	12,750,847	Total Other Education	343,057
Total Judicial	165,586,981	Total Education	9,313,101
Total Police Protection	199,290,902	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	82,467,475	Total Cultural Services	2,893,019
Juvenile Detention	29,251,854	Total Veteran Memorial Building	—
Probation	26,840,601	Total Small Craft Harbors	—
Total Detention and Correction	138,559,930	Total Recreation and Cultural	2,893,019
Total Fire Protection	75,157,011	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	10,827,148
Protective Inspection		Total Interest on Long-Term Debt	35,950,495
Agricultural Commissioner	3,503,263	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	17,874,052	Total Debt Service	46,777,643
Other	—	Total General County Expenditures Before Transfers	1,682,621,455
Total Protective Inspection	21,377,315	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	35,967,058
Local Agency Formation Commission (LAFCO)	26	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 1,718,588,513
Emergency Services	—		
Planning and Zoning	5,019,903		
Pound	—		
Other	7,940,651		
Total Other Protection	12,960,580		
Total Public Protection	612,932,719		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 1,276,343,962	\$ 544,074,892	\$ 732,269,070

County of Riverside

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Is this activity accounted for as an enterprise? Yes

Is this activity accounted for as an enterprise? Yes

Transportation Enterprise Statement of Revenues and Expenses

Revenues

Passenger Fares	\$	—
Local Cash Grants		—
State Cash Grants		—
Federal Cash Grants		—
Other Revenues		—
Total Revenues		—
Purchased Transportation		—
Other Expenses		—
Total Expenses		—
Net Transit Income (Loss)		—
Gain or Loss on Disposal of Fixed Assets		—
Total Operator Net Income (Loss)	\$	—
Capital Additions to Equity		
Total Local Capital Grants	\$	—
Total State Capital Grants		—
Total Federal Capital Grants		—
Non-Governmental Donations	\$	—
Total Capital Additions to Equity	\$	—

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Riverside

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 1,309,562
Total Operating Expenses	1,413,667
Net Operating Income (Loss)	(104,105)
Total Non-Operating Revenue	64,742
Total Non-Operating Expenses	91,666
Income (Loss) Before Operating Transfers	(131,029)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (131,029)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Proposition 10, Children and Families First Commission, Tobacco Tax, revenue in the amount of \$2,212,092 is reported in the Statement of County Revenues as State, Other Aid for Health, instead of as State, Other. The county accounts for this revenue in Other Aid for Health due to the nature of the program.
Reference: Table 6, Statement of County Revenues.
2. The county has included component units in the Governmental Funds of the Balance Sheet. Although the county considers the component units part of its operations, they should be omitted from the County Report since they are separate legal entities and their activity is included in other State Controller's Office report publications. The component unit activity is indeterminable and cannot be eliminated from the Balance Sheet. Due to their inclusion, \$23,780,866 was added as a fund balance adjustment to balance the report.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Sacramento

Taxes			Federal	
Property Taxes			Public Assistance Administration	163,969,638
County Wide Secured and Unsecured	\$	145,318,414	Public Assistance Programs	218,463,734
Less Than County Wide Funds - Secured and Unsecured		12,968,254	Health Administration	21,491,520
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		310,394	Community Development Block Grant	—
Total Property Taxes		158,597,062	Health Grants	69,919,624
Other Taxes			Other:	
Sales and Use Taxes		83,274,922	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		27,942,078	Office of Criminal Justice and Planning Programs	—
Property Transfer		12,180,863	DEA Programs/Drug and Alcohol Programs	1,944,000
Transient Lodging		8,065,068	District Attorney Programs	8,597,783
Timber Yield		—	Aging Programs	—
Aircraft		—	Senior Citizens Programs	399,174
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		16,111,642	Law Enforcement	6,707,929
Other		—	Other	14,062,327
Total Other Taxes		147,574,573	Total Federal	505,555,729
Total Taxes		306,171,635	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		844,319	Other Governmental Agencies	25,691,206
Capital Outlay		—	Total Other Aid	25,691,206
Total Special Benefit Assessments		844,319	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	2,854,038
Animal Licenses		541,526	Property Tax Administrative Fees	5,195,790
Business Licenses		10,735,402	Auditing and Accounting Fees	2,693,617
Construction Permits		12,718,226	Communication Services	15,995
Road Privileges and Permits		4,700,454	Election Services	934,819
Zoning Permits		1,883,830	Legal Services	—
Franchises		3,572,330	Planning and Engineering Services	2,109,551
Other		12,555	Agricultural Services	239,767
Total Licenses Permits and Franchises		34,164,323	Civil Process Services	760,240
Fines, Forfeitures and Penalties			Court Fees and Costs	9,226,832
Vehicle Code Fines		6,744,246	Booking Fees	3,014,832
Other Court Fines		11,499,080	Estate Fees	712,879
Forfeitures and Penalties		7,341,626	Human Services	109,012
Penalties and Cost on Delinquent Taxes		1,052,802	Law Enforcement Services	24,959,465
Total Fines, Forfeitures and Penalties		26,637,754	Recording Fees	5,518,172
Revenue from Use of Money and Property			Road and Street Services	2,982,280
Interest		22,480,540	Health Fees	1,274,580
Rents and Concessions		7,774,765	Mental Health Services	972,042
Royalties		—	California Children Services	10,925
Total Revenue from the Use of Money and Property		30,255,305	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	17,710,402
State			Library Services	—
Highway Users Tax		22,935,384	Park and Recreation Fees	6,849,852
Motor Vehicle In-Lieu Tax		86,317,519	Other:	
Realignment from the Vehicle License Fee Fund		46,890,925	Personnel Services	5,529,855
Public Assistance Administration		126,975,741	Building Maintenance and Grounds	9,018,392
Public Assistance Programs		197,338,016	Administrative Services	—
Realignment for Social Services		53,150,997	Other	20,728,665
Health:			Total Charges for Current Services	123,422,002
Aid for Mental Health		—	Miscellaneous Revenue	
Realignment for Mental Health		24,378,780	Other Sales	2,078,360
Medically Indigent Adults		—	Tobacco Settlement	7,267,260
Alcohol and Drug Abuse		826,328	Welfare Repayments	4,428,501
Other Aid for Health		12,042,473	Cancelled Warrants	—
Realignment for Health Services		11,096,419	Other	51,845,421
Homeowners' Property Tax Relief		3,364,303	Total Miscellaneous Revenue	65,619,542
Open Space Tax Relief		1,036,121	Other Financing Sources	
SB90 Mandated Costs		10,428	Sale of Fixed Assets	9,521,410
Public Safety Fund		87,894,570	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	51,979,532
Supplemental Law Enforcement Services Fund (SLESF/COPS)		7,822,641	Total Other Financing Sources	61,500,942
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	1,930,247,549
Library		—	Transfers In	
District Attorney Programs		12,836,034	Total Transfers In from Enterprises	—
Law Enforcement		14,519,087	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		40,949,026	Total General County Revenues and Transfers In	\$ 1,930,247,549
Total State		750,384,792		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Sacramento

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,429,282	Total Roads	88,181,096
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	3,276,686	Total Transportation Systems	66,600
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	6,705,968	Total Public Ways and Facilities	88,247,696
Finance		Health	
Auditor-Controller	6,701,384	Total Public Health	374,297,247
Treasurer-Tax Collector	6,211,874	Total Medical Care	68,688,852
Assessor	12,205,573	Total Mental Health	27,998,807
Other	5,275,173	Total Drug and Alcohol Abuse Services	19,185,351
Total Finance	30,394,004	Total Health	490,170,257
Counsel		Sanitation	
County Counsel	3,995,424	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,995,424	Public Assistance	
Total Personnel	15,028,034	Welfare	
Total Elections	5,050,479	Administration	213,049,096
Total Communications	—	Aid Programs - Cash (Grants)	329,345,829
Total Property Management	18,456	Total Welfare	542,394,925
Plant Acquisition		Social Services	
Jails	13,943,315	Administration and Programs	61,466,319
Courts	1,123,737	Other	—
Other	18,102,613	Total Social Services	61,466,319
Total Plant Acquisition	33,169,665	General Relief	
Total Promotion	9,041,581	Aid to Indigents	13,201,424
Total Other General	5,605,483	Indigent Burial	—
Total General	109,009,094	Total General Relief	13,201,424
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	26,670,468	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,639,042	Workforce Investment Act (WIA)	—
Other Trial Court	12,746,535	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	170,206	Total Public Assistance	617,062,668
District Attorney-Prosecution	48,679,562	Education	
District Attorney-Family Support	31,363,678	Total School Administration	—
Public Defender	26,661,452	Total Library Services	13,168,465
Court Appointed Counsel	—	Total Agricultural Education	347,976
Other	4,747,256	Total Other Education	—
Total Judicial	153,678,199	Total Education	13,516,441
Total Police Protection	179,853,799	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	16,419,581
Adult Detention	71,903,467	Total Cultural Services	—
Juvenile Detention	47,831,961	Total Veteran Memorial Building	—
Probation	28,348,870	Total Small Craft Harbors	—
Total Detention and Correction	148,084,298	Total Recreation and Cultural	16,419,581
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	18,632,223
Protective Inspection		Total Interest on Long-Term Debt	42,643,047
Agricultural Commissioner	2,970,589	Total Interest on Short-Term Notes and Warrants	273,881
Building Inspector	16,252,335	Total Debt Service	61,549,151
Other	—	Total General County Expenditures Before Transfers	1,931,730,819
Total Protective Inspection	19,222,924	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	145,050	Operating Transfers Between Funds Other Than	—
Recorder	4,704,415	Governmental and Enterprise	—
Coroner	4,952,157	Total General County Expenditures and Transfers Out	\$ 1,931,730,819
Emergency Services	322,783		
Planning and Zoning	8,101,598		
Pound	3,881,212		
Other	12,809,496		
Total Other Protection	34,916,711		
Total Public Protection	535,755,931		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 1,159,989,349	\$ 267,965,974	\$ 892,023,375

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Sacramento

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Funding	1995	1998	2022	\$ 538,060,208	\$ 538,060,208	\$ 33,360,000	\$ 504,700,208
Total Pension Obligation Bonds				538,060,208	538,060,208	33,360,000	504,700,208
Special Assessment Bonds							
1911 Act - Sewer Improvements	1977	1992	2008	1,398,010	141,963	83,488	58,475
1911 Act - Street Improvements	1977	1993	2004	24,815,253	476,080	332,370	143,710
Total Special Assessment Bonds				26,213,263	618,043	415,858	202,185
Other Long-Term Debt Schedule							
Airport	—	—	—	—	—	—	277,630,000
Parking	—	—	—	—	—	—	5,760,000
Refuse	—	—	—	—	—	—	25,893,000
Compensated Absences	—	—	—	—	—	—	63,194,500
Landfill Liability	—	—	—	—	—	—	10,957,000
Total Other Long-Term Debt Schedule				—	—	—	383,434,500
County Total Bonds and Other Long-Term Debt				\$ 564,273,471	\$ 538,678,251	\$ 33,775,858	\$ 888,336,893

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 510,781,015
-------------------------	----------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 109,153
Local Cash Grants	653,602
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	4,920
Total Revenues	767,675
Purchased Transportation	1,074,129
Other Expenses	357,545
Total Expenses	1,431,674
Net Transit Income (Loss)	(663,999)
Gain or Loss on Disposal of Fixed Assets	262
Total Operator Net Income (Loss)	\$ (663,737)
Capital Additions to Equity	
Total Local Capital Grants	\$ 10,864
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 10,864

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sacramento

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	75,744,973
Total Operating Expenses		76,235,165
Net Operating Income (Loss)		(490,192)
Total Non-Operating Revenue		27,736,379
Total Non-Operating Expenses		11,194,905
Income (Loss) Before Operating Transfers		16,051,282
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	16,051,282
Current Year Capital Outlay (Enterprise Activity)	\$	40,812,921

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	65,912,798
Total Operating Expenses		66,390,583
Net Operating Income (Loss)		(477,785)
Total Non-Operating Revenues		9,038,054
Total Non-Operating Expenses		2,959,916
Income (Loss) Before Operating Transfers		5,600,353
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	5,600,353
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses: Parking		
Total Operating Revenue	\$	2,345,969
Total Operating Expense		2,028,989
Net Operating Income (Loss)		316,980
Total Non-Operating Revenue		193,167
Total Non-Operating Expenses		280,025
Income (Loss) Before Operating Transfers		230,122
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	230,122
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of San Benito

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,189,506
County Wide Secured and Unsecured	\$	6,176,935	Public Assistance Programs	4,555,190
Less Than County Wide Funds - Secured and Unsecured		1,497,763	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	2,764,904
Prior Year Secured and Unsecured		1,447	Community Development Block Grant	—
Total Property Taxes		7,676,145	Health Grants	—
Other Taxes			Other:	
Sales and Use Taxes		1,204,989	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	—
Property Transfer		680,345	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		104,164	District Attorney Programs	—
Timber Yield		—	Aging Programs	—
Aircraft		32,095	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	—
Other		—	Other	278,460
Total Other Taxes		2,021,593	Total Federal	9,788,060
Total Taxes		9,697,738	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		372,806	Other Governmental Agencies	—
Capital Outlay		—	Total Other Aid	—
Total Special Benefit Assessments		372,806	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	419,065
Animal Licenses		2,555	Property Tax Administrative Fees	—
Business Licenses		—	Auditing and Accounting Fees	479,414
Construction Permits		293,013	Communication Services	642,998
Road Privileges and Permits		5,411	Election Services	169,229
Zoning Permits		240,954	Legal Services	5,045
Franchises		241,119	Planning and Engineering Services	327,132
Other		20,789	Agricultural Services	112,127
Total Licenses Permits and Franchises		803,841	Civil Process Services	3,431
Fines, Forfeitures and Penalties			Court Fees and Costs	344,260
Vehicle Code Fines		9,648	Booking Fees	—
Other Court Fines		452,305	Estate Fees	3,868
Forfeitures and Penalties		10,091	Human Services	—
Penalties and Cost on Delinquent Taxes		—	Law Enforcement Services	234,739
Total Fines, Forfeitures and Penalties		472,044	Recording Fees	761,783
Revenue from Use of Money and Property			Road and Street Services	184,009
Interest		1,275,144	Health Fees	321,704
Rents and Concessions		34,578	Mental Health Services	135,685
Royalties		—	California Children Services	660
Total Revenue from the Use of Money and Property		1,309,722	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	—
State			Library Services	43,518
Highway Users Tax		1,342,771	Park and Recreation Fees	70,806
Motor Vehicle In-Lieu Tax		3,777,014	Other:	
Realignment from the Vehicle License Fee Fund		1,938,175	Personnel Services	—
Public Assistance Administration		1,534,366	Building Maintenance and Grounds	—
Public Assistance Programs		4,055,117	Administrative Services	—
Realignment for Social Services		1,127,446	Other	—
Health:			Total Charges for Current Services	4,259,473
Aid for Mental Health		643,809	Miscellaneous Revenue	
Realignment for Mental Health		761,830	Other Sales	—
Medically Indigent Adults		—	Tobacco Settlement	1,000,000
Alcohol and Drug Abuse		626,349	Welfare Repayments	—
Other Aid for Health		1,668,059	Cancelled Warrants	—
Realignment for Health Services		481,991	Other	—
Homeowners' Property Tax Relief		91,356	Total Miscellaneous Revenue	1,000,000
Open Space Tax Relief		765,432	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	8,086
Public Safety Fund		2,413,580	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		302,511	Total Other Financing Sources	8,086
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	55,324,934
Library		800	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	—
Law Enforcement		547,666	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		5,534,892	Total General County Revenues and Transfers In	\$ 55,324,934
Total State		27,613,164		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of San Benito

General		Public Ways and Facilities	
Board of Supervisors	\$ 352,096	Total Roads	7,303,656
Clerk of the Board	117,043	Total Transportation Terminals	—
Administrative Officer	406,631	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	875,770	Total Public Ways and Facilities	7,303,656
Finance		Health	
Auditor-Controller	814,726	Total Public Health	2,765,692
Treasurer-Tax Collector	410,255	Total Medical Care	—
Assessor	948,117	Total Mental Health	2,349,221
Other	169,806	Total Drug and Alcohol Abuse Services	849,236
Total Finance	2,342,904	Total Health	5,964,149
Counsel		Sanitation	
County Counsel	834,141	Total Refuse Collection and Disposal	—
Other	378	Total Sanitation	—
Total Counsel	834,519	Public Assistance	
Total Personnel	274,998	Welfare	
Total Elections	340,472	Administration	2,975,250
Total Communications	970,266	Aid Programs - Cash (Grants)	8,248,576
Total Property Management	1,415,897	Total Welfare	11,223,826
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,452,568
Courts	—	Other	100,726
Other	—	Total Social Services	1,553,294
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	930
Total Other General	—	Indigent Burial	—
Total General	7,054,826	Total General Relief	930
Public Protection		Total Care of Court Wards	105,144
Judicial		Total Veteran Services	50,554
Trial Court Maintenance of Effort (MOE)	302,324	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	2,649,051
Other Trial Court	—	Other	269,751
County Clerk	110,655	Total Other Public Assistance	2,918,802
Grand Jury (Including Audit)	17,652	Total Public Assistance	15,852,550
District Attorney-Prosecution	887,176	Education	
District Attorney-Family Support	1,878,744	Total School Administration	—
Public Defender	597,302	Total Library Services	485,959
Court Appointed Counsel	—	Total Agricultural Education	55,795
Other	156,384	Total Other Education	—
Total Judicial	3,950,237	Total Education	541,754
Total Police Protection	3,552,413	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	241,477
Adult Detention	2,563,891	Total Cultural Services	—
Juvenile Detention	956,561	Total Veteran Memorial Building	—
Probation	1,282,428	Total Small Craft Harbors	—
Total Detention and Correction	4,802,880	Total Recreation and Cultural	241,477
Total Fire Protection	717,719	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	160,000
Protective Inspection		Total Interest on Long-Term Debt	77,017
Agricultural Commissioner	720,654	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	233,498	Total Debt Service	237,017
Other	—	Total General County Expenditures Before Transfers	53,140,352
Total Protective Inspection	954,152	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	73,606	Operating Transfers Between Funds Other Than	—
Recorder	264,700	Governmental and Enterprise	—
Coroner	69,932	Total General County Expenditures and Transfers Out	\$ 53,140,352
Emergency Services	485,242		
Planning and Zoning	777,302		
Pound	292,600		
Other	4,140		
Total Other Protection	1,967,522		
Total Public Protection	15,944,923		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 19,749,000	\$ 14,856,618	\$ 4,892,382

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Benito

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 1,324,194
Post Closure Landfill Liability	—	—	—	—	—	—	2,784,466
Total Other Long-Term Debt Schedule				—	—	—	4,108,660
County Total	Bonds and Other Long-Term Debt			\$ —	\$ —	\$ —	\$ 4,108,660
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	2,128,984				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 154,588
Local Cash Grants	1,562,247
State Cash Grants	109,477
Federal Cash Grants	1,364,205
Other Revenues	—
Total Revenues	3,190,517
Purchased Transportation	937,833
Other Expenses	767,708
Total Expenses	1,705,541
Net Transit Income (Loss)	1,484,976
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 1,484,976
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Benito

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 909,140
Total Operating Expenses	587,594
Net Operating Income (Loss)	321,546
Total Non-Operating Revenues	335,169
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	656,715
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 656,715
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of San Bernardino

Taxes				Federal	
Property Taxes				Public Assistance Administration	144,380,195
County Wide Secured and Unsecured	\$	121,389,190		Public Assistance Programs	193,921,877
Less Than County Wide Funds - Secured and Unsecured		7,725,218		Health Administration	28,447,754
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		4,556,322		Community Development Block Grant	17,326,016
Total Property Taxes		133,670,730		Health Grants	13,200,708
Other Taxes				Other:	
Sales and Use Taxes		15,862,952		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		8,034,885		Office of Criminal Justice and Planning Programs	—
Property Transfer		7,752,989		DEA Programs/Drug and Alcohol Programs	12,127,857
Transient Lodging		1,227,737		District Attorney Programs	96,922
Timber Yield		—		Aging Programs	6,288,689
Aircraft		250,222		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	6,020,566
Utility Users Tax		—		Law Enforcement	—
Other		18,390		Other	38,965,743
Total Other Taxes		33,147,175		Total Federal	460,776,327
Total Taxes		166,817,905		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		2,158,605		Other Governmental Agencies	28,170,906
Capital Outlay		—		Total Other Aid	28,170,906
Total Special Benefit Assessments		2,158,605		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	5,794,936
Animal Licenses		1,093,650		Property Tax Administrative Fees	6,837,196
Business Licenses		46,005		Auditing and Accounting Fees	2,859,262
Construction Permits		4,501,052		Communication Services	247,834
Road Privileges and Permits		227,372		Election Services	533,440
Zoning Permits		—		Legal Services	5,430,212
Franchises		4,846,384		Planning and Engineering Services	1,379,915
Other		5,908,907		Agricultural Services	2,165,359
Total Licenses Permits and Franchises		16,623,370		Civil Process Services	1,247,082
Fines, Forfeitures and Penalties				Court Fees and Costs	15,883,474
Vehicle Code Fines		86,212		Booking Fees	4,323,386
Other Court Fines		14,140,369		Estate Fees	368,437
Forfeitures and Penalties		4,780,700		Human Services	1,007,960
Penalties and Cost on Delinquent Taxes		15,017,808		Law Enforcement Services	67,680,268
Total Fines, Forfeitures and Penalties		34,025,089		Recording Fees	12,372,074
Revenue from Use of Money and Property				Road and Street Services	2,546
Interest		15,676,167		Health Fees	100,102,402
Rents and Concessions		3,541,179		Mental Health Services	377,774
Royalties		—		California Children Services	1,854
Total Revenue from the Use of Money and Property		19,217,346		Sanitation Services	1,074,336
Aid from Other Governmental Agencies				Institutional Care and Services	2,385,181
State				Library Services	888,690
Highway Users Tax		23,909,527		Park and Recreation Fees	5,648,127
Motor Vehicle In-Lieu Tax		117,666,559		Other:	
Realignment from the Vehicle License Fee Fund		47,618,643		Personnel Services	—
Public Assistance Administration		68,512,450		Building Maintenance and Grounds	5,849,527
Public Assistance Programs		178,831,486		Administrative Services	3,467,712
Realignment for Social Services		69,418,550		Other	46,840,869
Health:				Total Charges for Current Services	294,769,853
Aid for Mental Health		13,686,945		Miscellaneous Revenue	
Realignment for Mental Health		44,169,328		Other Sales	236,195
Medically Indigent Adults		—		Tobacco Settlement	21,532,622
Alcohol and Drug Abuse		2,867,749		Welfare Repayments	—
Other Aid for Health		81,323,617		Cancelled Warrants	—
Realignment for Health Services		4,825,576		Other	28,844,722
Homeowners' Property Tax Relief		2,588,745		Total Miscellaneous Revenue	50,613,539
Open Space Tax Relief		—		Other Financing Sources	
SB90 Mandated Costs		7,601		Sale of Fixed Assets	2,126,325
Public Safety Fund		94,206,487		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,800,820		Total Other Financing Sources	2,126,325
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	1,905,110,140
Library		—		Transfers In	
District Attorney Programs		3,453,613		Total Transfers In from Enterprises	—
Law Enforcement		3,987,449		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		70,935,730		Total General County Revenues and Transfers In	\$ 1,905,110,140
Total State		829,810,875			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of San Bernardino

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,028,666	Total Roads	37,782,290
Clerk of the Board	768,174	Total Transportation Terminals	—
Administrative Officer	5,425,691	Total Transportation Systems	20,550,015
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	10,222,531	Total Public Ways and Facilities	58,332,305
Finance		Health	
Auditor-Controller	14,565,065	Total Public Health	76,736,823
Treasurer-Tax Collector	6,099,858	Total Medical Care	100,093,869
Assessor	15,169,049	Total Mental Health	112,362,437
Other	7,821,500	Total Drug and Alcohol Abuse Services	19,196,909
Total Finance	43,655,472	Total Health	308,390,038
Counsel		Sanitation	
County Counsel	6,433,470	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	6,433,470	Public Assistance	
Total Personnel	10,701,887	Welfare	
Total Elections	3,219,295	Administration	302,204,124
Total Communications	—	Aid Programs - Cash (Grants)	414,220,563
Total Property Management	36,902,797	Total Welfare	716,424,687
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,371,856
Courts	—	Other	—
Other	34,540,412	Total Social Services	1,371,856
Total Plant Acquisition	34,540,412	General Relief	
Total Promotion	—	Aid to Indigents	1,335,767
Total Other General	12,244,764	Indigent Burial	—
Total General	157,920,628	Total General Relief	1,335,767
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	1,093,154
Trial Court Maintenance of Effort (MOE)	32,577,492	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	17,950,534
Other Trial Court	1,726,676	Other	32,329,118
County Clerk	—	Total Other Public Assistance	50,279,652
Grand Jury (Including Audit)	266,762	Total Public Assistance	770,505,116
District Attorney-Prosecution	38,503,773	Education	
District Attorney-Family Support	39,422,928	Total School Administration	1,549,866
Public Defender	18,945,158	Total Library Services	11,209,538
Court Appointed Counsel	7,346,727	Total Agricultural Education	—
Other	104,396	Total Other Education	—
Total Judicial	138,893,912	Total Education	12,759,404
Total Police Protection	181,707,404	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	7,647,348
Adult Detention	72,973,554	Total Cultural Services	5,045,201
Juvenile Detention	43,419,391	Total Veteran Memorial Building	—
Probation	37,740,795	Total Small Craft Harbors	—
Total Detention and Correction	154,133,740	Total Recreation and Cultural	12,692,549
Total Fire Protection	1,713,187	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	6,555,000
Protective Inspection		Total Interest on Long-Term Debt	9,317,625
Agricultural Commissioner	4,645,596	Total Interest on Short-Term Notes and Warrants	5,641,007
Building Inspector	4,571,788	Total Debt Service	21,513,632
Other	—	Total General County Expenditures Before Transfers	1,844,224,287
Total Protective Inspection	9,217,384	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	170,000	Operating Transfers Between Funds Other Than	
Recorder	—	Governmental and Enterprise	51,153,274
Coroner	4,857,015	Total General County Expenditures and Transfers Out	\$ 1,895,377,561
Emergency Services	—		
Planning and Zoning	6,503,534		
Pound	—		
Other	4,914,439		
Total Other Protection	16,444,988		
Total Public Protection	502,110,615		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 2,934,455,119	\$ 380,093,770	\$ 2,554,361,349

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of San Bernardino

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1996	2021	\$ 386,265,591	\$ 386,265,591	\$ 39,870,000	\$ 346,395,591
Total Pension Obligation Bonds				386,265,591	386,265,591	39,870,000	346,395,591
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	81,011,000
Pre/Post-Closure Landfill Liability	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	81,011,000
County Total Bonds and Other Long-Term Debt				\$ 386,265,591	\$ 386,265,591	\$ 39,870,000	\$ 427,406,591

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 1,558,072,437
--------------------------------	-------------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 604,623,075
Total Deductions from Revenues	452,032,142
Net Patient Revenue	152,590,933
Total Other Operating Revenues	214,528,021
Total Operating Revenue	367,118,954
Total Operating Expenses	381,919,132
Net Operating Income (Loss)	(14,800,178)
Total Non-Operating Revenue	29,482,689
Total Non-Operating Expenses	34,143,000
Net Non-Operating Income	(4,660,311)
Net Income Before Extraordinary Items	(19,460,489)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(19,460,489)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (19,460,489)
Current Year Capital Outlay (Enterprise Activity)	\$ 736,026

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Bernardino

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 2,441,940
Total Operating Expenses	1,310,422
Net Operating Income (Loss)	1,131,518
Total Non-Operating Revenue	4,891,163
Total Non-Operating Expenses	3,937,437
Income (Loss) Before Operating Transfers	2,085,244
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 2,085,244
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 37,143,279
Total Operating Expenses	56,520,528
Net Operating Income (Loss)	(19,377,249)
Total Non-Operating Revenues	18,025,967
Total Non-Operating Expenses	7,372,485
Income (Loss) Before Operating Transfers	(8,723,767)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (8,723,767)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Pension Obligation Bond debt service expenditures of \$27,016,372 (Principal of \$10,805,000 and Interest of \$16,211,372) were allocated to various operating expenditure functions instead of being reported in the debt service expenditure category.
Reference: Table 6, Statement of County Expenditures.
2. Informational Note: Solid Waste Enterprise, Pre/Post-Closure Landfill Liability, in the amount of \$96,850,000 has been defeased and replaced with a Series B Certificates of Participation issuance on May 1, 2003, by the special district, Inland Empire Public Facilities Corporation. The county has entered into a long-term capital lease agreement with Inland Empire Public Facilities Corporation for the use of the solid waste facility.
Reference: Table 6, Statement of Long-Term Debt.
3. Informational Note: Transfers of \$48,102,000 from the county to the Hospital Enterprise are reported as Transfers Out, Operating Transfers between Funds other than Governmental and Enterprise in lieu of being reported on the Hospital Enterprise Statement of Revenues and Expenses as Transfers In from the county. The transfers are included in the revenues of the Hospital Enterprise and are indeterminable.
Reference: Table 6, Statement of General County Expenditures and Statement of Enterprise/Activity Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of San Diego

Taxes			Federal	
Property Taxes			Public Assistance Administration	203,342,926
County Wide Secured and Unsecured	\$	330,679,456	Public Assistance Programs	252,199,095
Less Than County Wide Funds - Secured and Unsecured		18,529,793	Health Administration	14,322,464
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		6,660,739	Community Development Block Grant	—
Total Property Taxes		355,869,988	Health Grants	47,785,885
Other Taxes			Other:	
Sales and Use Taxes		20,429,436	Community Oriented Policing Services (COPS)	1,225,924
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	—
Property Transfer		21,348,378	DEA Programs/Drug and Alcohol Programs	974,108
Transient Lodging		2,967,717	District Attorney Programs	—
Timber Yield		—	Aging Programs	12,197,315
Aircraft		1,663,913	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	325,459
Other		2,349,894	Other	18,433,095
Total Other Taxes		48,759,338	Total Federal	550,806,271
Total Taxes		404,629,326	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	48,378,678
Capital Outlay		—	Total Other Aid	48,378,678
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	1,709,256
Animal Licenses		1,958,023	Property Tax Administrative Fees	4,987,071
Business Licenses		233,562	Auditing and Accounting Fees	9,255,026
Construction Permits		6,492,001	Communication Services	—
Road Privileges and Permits		76,478	Election Services	—
Zoning Permits		—	Legal Services	3,931,525
Franchises		3,964,422	Planning and Engineering Services	13,668,926
Other		19,490,933	Agricultural Services	—
Total Licenses Permits and Franchises		32,215,419	Civil Process Services	1,633,940
Fines, Forfeitures and Penalties			Court Fees and Costs	60,321,900
Vehicle Code Fines		742,391	Booking Fees	11,048,539
Other Court Fines		24,683,017	Estate Fees	1,139,890
Forfeitures and Penalties		—	Human Services	6,755,456
Penalties and Cost on Delinquent Taxes		20,373,875	Law Enforcement Services	55,141,244
Total Fines, Forfeitures and Penalties		45,799,283	Recording Fees	30,191,660
Revenue from Use of Money and Property			Road and Street Services	8,799,866
Interest		18,863,679	Health Fees	9,327,905
Rents and Concessions		11,361,212	Mental Health Services	1,541,406
Royalties		66,365	California Children Services	23,510
Total Revenue from the Use of Money and Property		30,291,256	Sanitation Services	4,518,923
Aid from Other Governmental Agencies			Institutional Care and Services	29,081,456
State			Library Services	1,237,668
Highway Users Tax		48,523,728	Park and Recreation Fees	2,980,719
Motor Vehicle In-Lieu Tax		190,700,046	Other:	
Realignment from the Vehicle License Fee Fund		96,102,879	Personnel Services	5,719,780
Public Assistance Administration		172,518,448	Building Maintenance and Grounds	—
Public Assistance Programs		194,396,356	Administrative Services	33,153
Realignment for Social Services		72,326,228	Other	12,921,810
Health:			Total Charges for Current Services	275,970,629
Aid for Mental Health		44,465,348	Miscellaneous Revenue	
Realignment for Mental Health		58,499,326	Other Sales	606,899
Medically Indigent Adults		—	Tobacco Settlement	5,885,794
Alcohol and Drug Abuse		33,750,914	Welfare Repayments	1,204,764
Other Aid for Health		8,789,243	Cancelled Warrants	101,076
Realignment for Health Services		30,571,103	Other	29,136,788
Homeowners' Property Tax Relief		5,053,880	Total Miscellaneous Revenue	36,935,321
Open Space Tax Relief		—	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	—
Public Safety Fund		182,440,124	Proceeds from the Sale of Bonds	560,449,701
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		13,536,872	Total Other Financing Sources	560,449,701
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	3,229,208,416
Library		—	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	344,664
Law Enforcement		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		92,058,037	Total General County Revenues and Transfers In	\$ 3,229,553,080
Total State		1,243,732,532		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of San Diego

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,484,802	Total Roads	82,386,535
Clerk of the Board	4,189,092	Total Transportation Terminals	—
Administrative Officer	18,433,177	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	27,107,071	Total Public Ways and Facilities	82,386,535
Finance		Health	
Auditor-Controller	17,984,516	Total Public Health	144,569,026
Treasurer-Tax Collector	9,612,705	Total Medical Care	96,051,275
Assessor	33,954,311	Total Mental Health	234,883,823
Other	—	Total Drug and Alcohol Abuse Services	51,820,773
Total Finance	61,551,532	Total Health	527,324,897
Counsel		Sanitation	
County Counsel	13,870,834	Total Refuse Collection and Disposal	4,159,621
Other	—	Total Sanitation	4,159,621
Total Counsel	13,870,834	Public Assistance	
Total Personnel	13,226,731	Welfare	
Total Elections	6,223,729	Administration	79,856,643
Total Communications	85,229,374	Aid Programs - Cash (Grants)	280,474,365
Total Property Management	16,502,517	Total Welfare	360,331,008
Plant Acquisition		Social Services	
Jails	29,726,463	Administration and Programs	222,244,129
Courts	2,651,520	Other	2,845,669
Other	39,614,889	Total Social Services	225,089,798
Total Plant Acquisition	71,992,872	General Relief	
Total Promotion	1,604,240	Aid to Indigents	1,652,067
Total Other General	—	Indigent Burial	—
Total General	297,308,900	Total General Relief	1,652,067
Public Protection		Total Care of Court Wards	3,292,019
Judicial		Total Veteran Services	594,571
Trial Court Maintenance of Effort (MOE)	59,662,667	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	3,123,500	Workforce Investment Act (WIA)	—
Other Trial Court	40,973,757	Other	198,400,021
County Clerk	—	Total Other Public Assistance	198,400,021
Grand Jury (Including Audit)	432,286	Total Public Assistance	789,359,484
District Attorney-Prosecution	75,058,078	Education	
District Attorney-Family Support	55,601,602	Total School Administration	—
Public Defender	54,497,711	Total Library Services	22,768,617
Court Appointed Counsel	—	Total Agricultural Education	493,609
Other	366,467	Total Other Education	—
Total Judicial	289,716,068	Total Education	23,262,226
Total Police Protection	184,520,110	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	15,706,644
Adult Detention	154,307,822	Total Cultural Services	—
Juvenile Detention	25,786,507	Total Veteran Memorial Building	—
Probation	80,236,018	Total Small Craft Harbors	—
Total Detention and Correction	260,330,347	Total Recreation and Cultural	15,706,644
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	10,566,285	Total Retirement of Long-Term Debt	70,533,360
Protective Inspection		Total Interest on Long-Term Debt	36,956,112
Agricultural Commissioner	9,932,673	Total Interest on Short-Term Notes and Warrants	33,236,413
Building Inspector	6,130,236	Total Debt Service	140,725,885
Other	—	Total General County Expenditures Before Transfers	2,674,870,648
Total Protective Inspection	16,062,909	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	739,562
Local Agency Formation Commission (LAFCO)	199,694	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	550,000,000
Coroner	4,891,275	Total General County Expenditures and Transfers Out	\$ 3,225,610,210
Emergency Services	—		
Planning and Zoning	14,794,623		
Pound	9,401,986		
Other	4,153,159		
Total Other Protection	33,440,737		
Total Public Protection	794,636,456		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 2,948,830,380	\$ 714,000,000	\$ 2,234,830,380

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Diego

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1994	1994	2007	\$ 430,430,000	\$ 430,430,000	\$ 343,375,000	\$ 87,055,000
POB Series 2002 ABC	2002	2002	2032	737,340,000	737,340,000	—	737,340,000
Total Pension Obligation Bonds				1,167,770,000	1,167,770,000	343,375,000	824,395,000
Special Assessment Bonds							
1915 Act - Re-Assessmt. of Dist. 97-1	1997	1997	2012	21,755,000	21,755,000	5,375,000	16,380,000
Total Special Assessment Bonds				21,755,000	21,755,000	5,375,000	16,380,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	75,370,000
Landfill Closure	—	—	—	—	—	—	101,000,000
Total Other Long-Term Debt Schedule				—	—	—	176,370,000
County Total Bonds and Other Long-Term Debt				\$ 1,189,525,000	\$ 1,189,525,000	\$ 348,750,000	\$ 1,017,145,000
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	616,268,381				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Diego

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 7,395,762
Total Operating Expenses	7,227,349
Net Operating Income (Loss)	168,413
Total Non-Operating Revenue	3,899,927
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	4,068,340
Transfers In from the County	739,562
Transfers Out to the County	344,664
Net Transfers In (Out)	394,898
Net Income (Loss)	\$ 4,463,238
Current Year Capital Outlay (Enterprise Activity)	\$ 5,546,906

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of San Joaquin

Taxes			Federal	
Property Taxes			Public Assistance Administration	6,558,453
County Wide Secured and Unsecured	\$	72,874,475	Public Assistance Programs	101,008,981
Less Than County Wide Funds - Secured and Unsecured		7,522,950	Health Administration	5,000,962
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	19,443,942
Prior Year Secured and Unsecured		(19,064)	Community Development Block Grant	8,247,892
Total Property Taxes		80,378,361	Health Grants	—
Other Taxes			Other:	
Sales and Use Taxes		13,322,348	Community Oriented Policing Services (COPS)	1,087,844
Transportation Tax (Non-Transit)		10,529,252	Office of Criminal Justice and Planning Programs	—
Property Transfer		3,142,220	DEA Programs/Drug and Alcohol Programs	5,492
Transient Lodging		346,707	District Attorney Programs	10,530,456
Timber Yield		—	Aging Programs	2,024,064
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	—
Other		6,868	Other	2,286,191
Total Other Taxes		27,347,395	Total Federal	156,194,277
Total Taxes		107,725,756	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	1,750,409
Capital Outlay		—	Total Other Aid	1,750,409
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	1,454,264
Animal Licenses		103,518	Property Tax Administrative Fees	1,707,509
Business Licenses		80,307	Auditing and Accounting Fees	3,211
Construction Permits		2,896,354	Communication Services	—
Road Privileges and Permits		74,870	Election Services	1,040,470
Zoning Permits		—	Legal Services	193,661
Franchises		2,082,130	Planning and Engineering Services	2,613,419
Other		183,541	Agricultural Services	217,551
Total Licenses Permits and Franchises		5,420,720	Civil Process Services	475,931
Fines, Forfeitures and Penalties			Court Fees and Costs	2,834,806
Vehicle Code Fines		3,947,396	Booking Fees	1,248,067
Other Court Fines		2,187,985	Estate Fees	112,396
Forfeitures and Penalties		724,227	Human Services	14,748
Penalties and Cost on Delinquent Taxes		2,463,181	Law Enforcement Services	8,986,882
Total Fines, Forfeitures and Penalties		9,322,789	Recording Fees	5,644,446
Revenue from Use of Money and Property			Road and Street Services	141,108
Interest		4,022,258	Health Fees	4,976,350
Rents and Concessions		180,546	Mental Health Services	26,946,551
Royalties		—	California Children Services	648,878
Total Revenue from the Use of Money and Property		4,202,804	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	1,247,303
State			Library Services	123,579
Highway Users Tax		9,781,081	Park and Recreation Fees	1,155,556
Motor Vehicle In-Lieu Tax		44,059,549	Other:	
Realignment from the Vehicle License Fee Fund		21,487,750	Personnel Services	—
Public Assistance Administration		24,245,511	Building Maintenance and Grounds	—
Public Assistance Programs		65,209,470	Administrative Services	138,377
Realignment for Social Services		19,140,195	Other	5,616,750
Health:			Total Charges for Current Services	67,541,813
Aid for Mental Health		9,945,539	Miscellaneous Revenue	
Realignment for Mental Health		12,020,633	Other Sales	150,930
Medically Indigent Adults		—	Tobacco Settlement	6,983,078
Alcohol and Drug Abuse		3,541,632	Welfare Repayments	964,765
Other Aid for Health		5,576,524	Cancelled Warrants	211,449
Realignment for Health Services		206,329	Other	3,288,832
Homeowners' Property Tax Relief		1,550,308	Total Miscellaneous Revenue	11,599,054
Open Space Tax Relief		2,041,921	Other Financing Sources	
SB90 Mandated Costs		165,974	Sale of Fixed Assets	—
Public Safety Fund		31,500,000	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,715,509	Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		2,521,541	Total General County Revenues Before Transfers	648,439,613
Library		250,311	Transfers In	
District Attorney Programs		6,537,598	Total Transfers In from Enterprises	—
Law Enforcement		2,498,014	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		19,686,602	Total General County Revenues and Transfers In	\$ 648,439,613
Total State		284,681,991		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of San Joaquin

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,361,147	Total Roads	35,865,877
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,638,194	Total Transportation Systems	—
Other	8,730,837	Total Parking Facilities	—
Total Legislative and Administrative	11,730,178	Total Public Ways and Facilities	35,865,877
Finance		Health	
Auditor-Controller	2,374,262	Total Public Health	26,017,286
Treasurer-Tax Collector	2,399,937	Total Medical Care	—
Assessor	6,769,871	Total Mental Health	60,203,002
Other	2,466,079	Total Drug and Alcohol Abuse Services	14,573,686
Total Finance	14,010,149	Total Health	100,793,974
Counsel		Sanitation	
County Counsel	621,952	Total Refuse Collection and Disposal	59,346
Other	—	Total Sanitation	59,346
Total Counsel	621,952	Public Assistance	
Total Personnel	1,529,990	Welfare	
Total Elections	2,517,175	Administration	89,222,243
Total Communications	—	Aid Programs - Cash (Grants)	130,728,573
Total Property Management	37,605,862	Total Welfare	219,950,816
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	7,527,802
Courts	—	Other	188,052
Other	—	Total Social Services	7,715,854
Total Plant Acquisition	—	General Relief	
Total Promotion	129,506	Aid to Indigents	2,298,063
Total Other General	550,609	Indigent Burial	20,850
Total General	68,695,421	Total General Relief	2,318,913
Public Protection		Total Care of Court Wards	5,105,706
Judicial		Total Veteran Services	247,090
Trial Court Maintenance of Effort (MOE)	10,105,903	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	265,125	Workforce Investment Act (WIA)	20,202,019
Other Trial Court	1,559,709	Other	—
County Clerk	—	Total Other Public Assistance	20,202,019
Grand Jury (Including Audit)	94,707	Total Public Assistance	255,540,398
District Attorney-Prosecution	18,866,628	Education	
District Attorney-Family Support	15,894,344	Total School Administration	—
Public Defender	8,608,651	Total Library Services	3,828,822
Court Appointed Counsel	2,534,260	Total Agricultural Education	357,880
Other	6,653,890	Total Other Education	—
Total Judicial	64,583,217	Total Education	4,186,702
Total Police Protection	37,461,159	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	3,065,989
Adult Detention	39,071,807	Total Cultural Services	148,622
Juvenile Detention	8,527,397	Total Veteran Memorial Building	—
Probation	14,037,887	Total Small Craft Harbors	—
Total Detention and Correction	61,637,091	Total Recreation and Cultural	3,214,611
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	84,660	Total Retirement of Long-Term Debt	4,821,020
Protective Inspection		Total Interest on Long-Term Debt	3,127,025
Agricultural Commissioner	2,931,182	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	5,853,538	Total Debt Service	7,948,045
Other	376,150	Total General County Expenditures Before Transfers	660,280,211
Total Protective Inspection	9,160,870	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	19,475,623
Local Agency Formation Commission (LAFCO)	100,000	Operating Transfers Between Funds Other Than	—
Recorder	2,145,601	Governmental and Enterprise	—
Coroner	954,733	Total General County Expenditures and Transfers Out	\$ 679,755,834
Emergency Services	1,076,920		
Planning and Zoning	5,674,471		
Pound	—		
Other	1,097,115		
Total Other Protection	11,048,840		
Total Public Protection	183,975,837		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 289,336,114	\$ 167,686,692	\$ 121,649,422

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of San Joaquin

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
Landfill Facility	1991	1992	2011	\$ 5,775,000	\$ 5,775,000	\$ 5,775,000	\$ —
Solid Waste System Facility	1994	1996	2019	17,670,000	17,670,000	17,670,000	—
General Hospital Refunding	1999	1999	2021	108,420,000	108,420,000	14,095,000	94,325,000
Solid Waste System Facilities	2003	2004	2022	36,830,000	36,830,000	—	36,830,000
Total Revenue Bonds				168,695,000	168,695,000	37,540,000	131,155,000
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	555,254
Teeter Note	—	—	—	—	—	—	12,000,000
Compensated Absences	—	—	—	—	—	—	2,803,365
Total Other Long-Term Debt Schedule				—	—	—	15,358,619
County Total Bonds and Other Long-Term Debt				\$ 168,695,000	\$ 168,695,000	\$ 37,540,000	\$ 146,513,619

Total Future Principal
and Interest Balance Due

Total Lease Obligations	<u>\$ 84,332,884</u>
-------------------------	----------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 253,587,303
Total Deductions from Revenues	188,181,155
Net Patient Revenue	65,406,148
Total Other Operating Revenues	14,039,161
Total Operating Revenue	79,445,309
Total Operating Expenses	151,365,304
Net Operating Income (Loss)	(71,919,995)
Total Non-Operating Revenue	44,009,372
Total Non-Operating Expenses	4,672,326
Net Non-Operating Income	39,337,046
Net Income Before Extraordinary Items	(32,582,949)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(32,582,949)
Transfers In from the County	18,675,372
Transfers Out to the County	—
Net Transfers In (Out)	18,675,372
Net Income (Loss)	\$ (13,907,577)
Current Year Capital Outlay (Enterprise Activity)	\$ 1,718,826

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Joaquin

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,491,444
Total Operating Expenses	1,834,505
Net Operating Income (Loss)	(343,061)
Total Non-Operating Revenue	274,471
Total Non-Operating Expenses	262,657
Income (Loss) Before Operating Transfers	(331,247)
Transfers In from the County	800,251
Transfers Out to the County	—
Net Transfers In (Out)	800,251
Net Income (Loss)	\$ 469,004
Current Year Capital Outlay (Enterprise Activity)	\$ 2,010,888

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 14,919,385
Total Operating Expenses	13,873,424
Net Operating Income (Loss)	1,045,961
Total Non-Operating Revenues	100,184
Total Non-Operating Expenses	1,232,215
Income (Loss) Before Operating Transfers	(86,070)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (86,070)
Current Year Capital Outlay (Enterprise Activity)	\$ 1,877,244

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of San Luis Obispo

Taxes			Federal	
Property Taxes			Public Assistance Administration	26,919,864
County Wide Secured and Unsecured	\$	54,529,613	Public Assistance Programs	6,520,718
Less Than County Wide Funds - Secured and Unsecured		5,172,886	Health Administration	4,970,196
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		546,576	Community Development Block Grant	4,648,029
Total Property Taxes		60,249,075	Health Grants	48,169
Other Taxes			Other:	
Sales and Use Taxes		5,854,602	Community Oriented Policing Services (COPS)	112,391
Transportation Tax (Non-Transit)		1,648,599	Office of Criminal Justice and Planning Programs	299,555
Property Transfer		2,353,747	DEA Programs/Drug and Alcohol Programs	1,997,470
Transient Lodging		4,520,057	District Attorney Programs	195,040
Timber Yield		188	Aging Programs	—
Aircraft		219,788	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	790,112
Utility Users Tax		—	Law Enforcement	334,400
Other		10,544	Other	1,435,596
Total Other Taxes		14,607,525	Total Federal	48,271,540
Total Taxes		74,856,600	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	1,424,628
Capital Outlay		—	Total Other Aid	1,424,628
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	1,834,268
Animal Licenses		304,444	Property Tax Administrative Fees	1,053,014
Business Licenses		57,214	Auditing and Accounting Fees	215,084
Construction Permits		2,639,173	Communication Services	172,034
Road Privileges and Permits		—	Election Services	318,344
Zoning Permits		1,073,003	Legal Services	62,143
Franchises		1,881,187	Planning and Engineering Services	2,424,078
Other		246,351	Agricultural Services	148,785
Total Licenses Permits and Franchises		6,201,372	Civil Process Services	149,788
Fines, Forfeitures and Penalties			Court Fees and Costs	1,295,165
Vehicle Code Fines		1,537,378	Booking Fees	370,278
Other Court Fines		2,459,567	Estate Fees	137,349
Forfeitures and Penalties		1,066,868	Human Services	198,234
Penalties and Cost on Delinquent Taxes		8,043,505	Law Enforcement Services	2,955,575
Total Fines, Forfeitures and Penalties		13,107,318	Recording Fees	4,213,858
Revenue from Use of Money and Property			Road and Street Services	2,479,682
Interest		4,338,924	Health Fees	1,781,927
Rents and Concessions		376,774	Mental Health Services	1,591,114
Royalties		—	California Children Services	24,598
Total Revenue from the Use of Money and Property		4,715,698	Sanitation Services	1,203,377
Aid from Other Governmental Agencies			Institutional Care and Services	223,530
State			Library Services	629,926
Highway Users Tax		6,234,675	Park and Recreation Fees	2,793,885
Motor Vehicle In-Lieu Tax		17,031,388	Other:	
Realignment from the Vehicle License Fee Fund		6,697,740	Personnel Services	—
Public Assistance Administration		27,160,187	Building Maintenance and Grounds	—
Public Assistance Programs		1,377,789	Administrative Services	809,641
Realignment for Social Services		5,569,745	Other	5,361,230
Health:			Total Charges for Current Services	32,446,907
Aid for Mental Health		2,544,943	Miscellaneous Revenue	
Realignment for Mental Health		4,290,416	Other Sales	468,720
Medically Indigent Adults		1,073,928	Tobacco Settlement	3,107,279
Alcohol and Drug Abuse		1,145,914	Welfare Repayments	—
Other Aid for Health		8,537,653	Cancelled Warrants	—
Realignment for Health Services		1,805,547	Other	2,873,204
Homeowners' Property Tax Relief		854,898	Total Miscellaneous Revenue	6,449,203
Open Space Tax Relief		1,125,138	Other Financing Sources	
SB90 Mandated Costs		116,437	Sale of Fixed Assets	1,320,770
Public Safety Fund		15,052,635	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	21,981,559
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,331,008	Total Other Financing Sources	23,302,329
Office of Criminal Justice and Planning Programs		378,178	Total General County Revenues Before Transfers	323,561,861
Library		20,668	Transfers In	
District Attorney Programs		89,650	Total Transfers In from Enterprises	32,534
Law Enforcement		1,307,351	Operating Transfers Between Funds Other Than Governmental and Enterprise	25,977
Other		9,040,378	Total General County Revenues and Transfers In	\$ 323,620,372
Total State		112,786,266		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of San Luis Obispo

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,168,274	Total Roads	18,941,408
Clerk of the Board	321,808	Total Transportation Terminals	—
Administrative Officer	1,187,179	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,677,261	Total Public Ways and Facilities	18,941,408
Finance		Health	
Auditor-Controller	3,332,965	Total Public Health	21,373,567
Treasurer-Tax Collector	2,067,105	Total Medical Care	2,972,740
Assessor	6,013,267	Total Mental Health	20,774,740
Other	—	Total Drug and Alcohol Abuse Services	4,632,359
Total Finance	11,413,337	Total Health	49,753,406
Counsel		Sanitation	
County Counsel	3,095,716	Total Refuse Collection and Disposal	384,068
Other	—	Total Sanitation	384,068
Total Counsel	3,095,716	Public Assistance	
Total Personnel	1,899,337	Welfare	
Total Elections	965,423	Administration	25,614,105
Total Communications	849,866	Aid Programs - Cash (Grants)	23,230,829
Total Property Management	10,158,902	Total Welfare	48,844,934
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	14,407,933
Courts	—	Other	—
Other	15,145,554	Total Social Services	14,407,933
Total Plant Acquisition	15,145,554	General Relief	
Total Promotion	—	Aid to Indigents	3,989,746
Total Other General	1,592,447	Indigent Burial	—
Total General	47,797,843	Total General Relief	3,989,746
Public Protection		Total Care of Court Wards	6,167,534
Judicial		Total Veteran Services	265,798
Trial Court Maintenance of Effort (MOE)	2,036,515	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	495,435	Workforce Investment Act (WIA)	—
Other Trial Court	2,651,195	Other	5,015,976
County Clerk	445,580	Total Other Public Assistance	5,015,976
Grand Jury (Including Audit)	103,097	Total Public Assistance	78,691,921
District Attorney-Prosecution	8,662,363	Education	
District Attorney-Family Support	4,742,224	Total School Administration	—
Public Defender	4,077,228	Total Library Services	5,426,623
Court Appointed Counsel	—	Total Agricultural Education	280,152
Other	—	Total Other Education	1,141,198
Total Judicial	23,213,637	Total Education	6,847,973
Total Police Protection	19,518,428	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	4,559,472
Adult Detention	12,609,251	Total Cultural Services	—
Juvenile Detention	3,114,916	Total Veteran Memorial Building	—
Probation	3,177,215	Total Small Craft Harbors	—
Total Detention and Correction	18,901,382	Total Recreation and Cultural	4,559,472
Total Fire Protection	8,063,231	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	574,695
Protective Inspection		Total Interest on Long-Term Debt	679,189
Agricultural Commissioner	3,733,307	Total Interest on Short-Term Notes and Warrants	294,965
Building Inspector	—	Total Debt Service	1,548,849
Other	—	Total General County Expenditures Before Transfers	295,599,572
Total Protective Inspection	3,733,307	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	9,814,528
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	742,633	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 305,414,100
Emergency Services	706,812		
Planning and Zoning	10,728,098		
Pound	1,432,839		
Other	34,265		
Total Other Protection	13,644,647		
Total Public Protection	87,074,632		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 257,596,790	\$ 118,908,145	\$ 138,688,645

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Luis Obispo

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Advances From Other Funds	—	—	—	—	—	—	\$ 4,198,000
Accrued Vacation/Sick Leave - Ent.	—	—	—	—	—	—	—
Accrued Vacation/Sick Leave - Govt.	—	—	—	—	—	—	15,037,000
Estimated Post Closure Landfill Costs	—	—	—	—	—	—	3,093,000
Net Pension Obligation	—	—	—	—	—	—	9,303,000
Rebatable Arbitrage Earnings	—	—	—	—	—	—	91,000
Total Other Long-Term Debt Schedule				—	—	—	31,722,000
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 31,722,000

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 58,378,036
--------------------------------	----------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 28,407,320
Total Deductions from Revenues	11,812,665
Net Patient Revenue	16,594,655
Total Other Operating Revenues	953,142
Total Operating Revenue	17,547,797
Total Operating Expenses	27,268,435
Net Operating Income (Loss)	(9,720,638)
Total Non-Operating Revenue	186,154
Total Non-Operating Expenses	50,413
Net Non-Operating Income	135,741
Net Income Before Extraordinary Items	(9,584,897)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(9,584,897)
Transfers In from the County	9,810,891
Transfers Out to the County	—
Net Transfers In (Out)	9,810,891
Net Income (Loss)	\$ 225,994
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 37,286
Local Cash Grants	535,185
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	18,219
Total Revenues	590,690
Purchased Transportation	349,435
Other Expenses	274,738
Total Expenses	624,173
Net Transit Income (Loss)	(33,483)
Gain or Loss on Disposal of Fixed Assets	1,840
Total Operator Net Income (Loss)	\$ (31,643)
Capital Additions to Equity	
Total Local Capital Grants	\$ 22,188
Total State Capital Grants	—
Total Federal Capital Grants	76,412
Non-Governmental Donations	—
Total Capital Additions to Equity	\$ 98,600

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Luis Obispo

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,898,416
Total Operating Expenses	2,895,609
Net Operating Income (Loss)	2,807
Total Non-Operating Revenue	2,692,748
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	2,695,555
Transfers In from the County	3,637
Transfers Out to the County	32,534
Net Transfers In (Out)	(28,897)
Net Income (Loss)	\$ 2,666,658
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Golf Course

Total Operating Revenue	\$ 2,816,000
Total Operating Expense	3,779,000
Net Operating Income (Loss)	(963,000)
Total Non-Operating Revenue	89,000
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(874,000)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (874,000)
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of San Mateo

Taxes				Federal	
Property Taxes				Public Assistance Administration	29,842,345
County Wide Secured and Unsecured	\$	131,711,948		Public Assistance Programs	22,560,155
Less Than County Wide Funds - Secured and Unsecured		5,020,347		Health Administration	1,387,208
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	5,142,104
Prior Year Secured and Unsecured		570,798		Community Development Block Grant	5,873,030
Total Property Taxes		137,303,093		Health Grants	329,764
Other Taxes				Other:	
Sales and Use Taxes		15,777,831		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	556,273
Property Transfer		5,849,734		DEA Programs/Drug and Alcohol Programs	6,105,897
Transient Lodging		589,903		District Attorney Programs	—
Timber Yield		8,101		Aging Programs	3,200,721
Aircraft		1,123,255		Senior Citizens Programs	740,143
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	983,549
Other		—		Other	1,971,040
Total Other Taxes		23,348,824		Total Federal	78,692,229
Total Taxes		160,651,917		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	16,334
Operations		—		Other Governmental Agencies	9,383,535
Capital Outlay		—		Total Other Aid	9,399,869
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	5,387,244
Animal Licenses		450,086		Property Tax Administrative Fees	2,776,886
Business Licenses		1,533,373		Auditing and Accounting Fees	1,229,648
Construction Permits		1,973,251		Communication Services	14,068,720
Road Privileges and Permits		300		Election Services	1,691,104
Zoning Permits		515,795		Legal Services	3,460,347
Franchises		5,024,978		Planning and Engineering Services	1,816,633
Other		465,899		Agricultural Services	139,550
Total Licenses Permits and Franchises		9,963,682		Civil Process Services	121,364
Fines, Forfeitures and Penalties				Court Fees and Costs	4,413,810
Vehicle Code Fines		7,047,626		Booking Fees	1,423,502
Other Court Fines		222,933		Estate Fees	1,257,651
Forfeitures and Penalties		724,615		Human Services	242,580
Penalties and Cost on Delinquent Taxes		1,081,204		Law Enforcement Services	10,303,277
Total Fines, Forfeitures and Penalties		9,076,378		Recording Fees	7,561,485
Revenue from Use of Money and Property				Road and Street Services	70,966
Interest		14,490,245		Health Fees	2,053,029
Rents and Concessions		3,941,808		Mental Health Services	385,929
Royalties		—		California Children Services	10,610
Total Revenue from the Use of Money and Property		18,432,053		Sanitation Services	1,995,561
Aid from Other Governmental Agencies				Institutional Care and Services	26,879,331
State				Library Services	—
Highway Users Tax		12,451,800		Park and Recreation Fees	1,143,661
Motor Vehicle In-Lieu Tax		46,797,212		Other:	
Realignment from the Vehicle License Fee Fund		19,441,370		Personnel Services	1,057,983
Public Assistance Administration		39,654,279		Building Maintenance and Grounds	261,925
Public Assistance Programs		26,050,613		Administrative Services	2,620,619
Realignment for Social Services		11,494,063		Other	11,649,480
Health:				Total Charges for Current Services	104,022,895
Aid for Mental Health		12,170,133		Miscellaneous Revenue	
Realignment for Mental Health		21,370,563		Other Sales	3,064,790
Medically Indigent Adults		—		Tobacco Settlement	156,959
Alcohol and Drug Abuse		—		Welfare Repayments	2,079,387
Other Aid for Health		6,997,483		Cancelled Warrants	—
Realignment for Health Services		1,130,162		Other	9,318,945
Homeowners' Property Tax Relief		1,418,171		Total Miscellaneous Revenue	14,620,081
Open Space Tax Relief		58,768		Other Financing Sources	
SB90 Mandated Costs		5,774,301		Sale of Fixed Assets	69
Public Safety Fund		68,396,470		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		612,834		Total Other Financing Sources	69
Office of Criminal Justice and Planning Programs		1,541,185		Total General County Revenues Before Transfers	705,908,606
Library		—		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	7,272,499
Law Enforcement		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	1,016,149
Other		25,690,026		Total General County Revenues and Transfers In	\$ 714,197,254
Total State		301,049,433			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of San Mateo

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,728,306	Total Roads	24,685,251
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,293,152	Total Transportation Systems	875,253
Other	2,369,056	Total Parking Facilities	—
Total Legislative and Administrative	6,390,514	Total Public Ways and Facilities	25,560,504
Finance		Health	
Auditor-Controller	4,957,255	Total Public Health	42,077,365
Treasurer-Tax Collector	4,050,493	Total Medical Care	2,490,896
Assessor	10,055,637	Total Mental Health	71,567,633
Other	569,864	Total Drug and Alcohol Abuse Services	17,216,299
Total Finance	19,633,249	Total Health	133,352,193
Counsel		Sanitation	
County Counsel	4,498,387	Total Refuse Collection and Disposal	4,901,634
Other	—	Total Sanitation	4,901,634
Total Counsel	4,498,387	Public Assistance	
Total Personnel	3,636,977	Welfare	
Total Elections	3,671,875	Administration	32,052,879
Total Communications	6,477,958	Aid Programs - Cash (Grants)	14,705,149
Total Property Management	3,043,736	Total Welfare	46,758,028
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	64,159,794
Courts	—	Other	—
Other	10,664,947	Total Social Services	64,159,794
Total Plant Acquisition	10,664,947	General Relief	
Total Promotion	—	Aid to Indigents	10,959,714
Total Other General	21,726,421	Indigent Burial	—
Total General	79,744,064	Total General Relief	10,959,714
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	9,166
Trial Court Maintenance of Effort (MOE)	17,012,576	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	931,996	Workforce Investment Act (WIA)	9,968,767
Other Trial Court	9,075,878	Other	38,754,753
County Clerk	—	Total Other Public Assistance	48,723,520
Grand Jury (Including Audit)	184,436	Total Public Assistance	170,610,222
District Attorney-Prosecution	14,773,059	Education	
District Attorney-Family Support	13,127,595	Total School Administration	—
Public Defender	10,908,986	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	191,651
Other	—	Total Other Education	—
Total Judicial	66,014,526	Total Education	191,651
Total Police Protection	49,817,476	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	7,480,954
Adult Detention	44,284,670	Total Cultural Services	—
Juvenile Detention	28,949,832	Total Veteran Memorial Building	—
Probation	3,239,566	Total Small Craft Harbors	—
Total Detention and Correction	76,474,068	Total Recreation and Cultural	7,480,954
Total Fire Protection	5,039,345	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	360,334
Protective Inspection		Total Interest on Long-Term Debt	9,092,522
Agricultural Commissioner	2,856,755	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,181	Total Debt Service	9,452,856
Other	—	Total General County Expenditures Before Transfers	648,225,288
Total Protective Inspection	2,858,936	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	38,585,384
Local Agency Formation Commission (LAFCO)	161,658	Operating Transfers Between Funds Other Than	—
Recorder	4,061,557	Governmental and Enterprise	80,155
Coroner	2,146,421	Total General County Expenditures and Transfers Out	\$ 686,890,827
Emergency Services	914,944		
Planning and Zoning	5,103,714		
Pound	4,337,265		
Other	1,300		
Total Other Protection	16,726,859		
Total Public Protection	216,931,210		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 294,427,317	\$ 188,898,607	\$ 105,528,710

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of San Mateo

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Coyote Point Marina	1979	—	—	\$ 2,250,000	\$ —	\$ 1,530,668	\$ 719,332
Breakwater Project	2000	—	—	1,200,000	—	87,157	776,737
Total State Construction Loans				3,450,000	—	1,617,825	1,496,069
Other Long-Term Debt Schedule							
Energy Efficiency Project	—	—	—	—	—	—	149,357
Energy Efficiency Program	—	—	—	—	—	—	133,223
Compensated Absences	—	—	—	—	—	—	79,193,990
Compensated Absences - Enterprise	—	—	—	—	—	—	10,465,232
Total Other Long-Term Debt Schedule				—	—	—	89,941,802
County Total Bonds and Other Long-Term Debt				\$ 3,450,000	\$ —	\$ 1,617,825	\$ 91,437,871

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 513,535,772
--------------------------------	-----------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 177,884,212
Total Deductions from Revenues	114,620,012
Net Patient Revenue	63,264,200
Total Other Operating Revenues	2,340,160
Total Operating Revenue	65,604,360
Total Operating Expenses	134,279,821
Net Operating Income (Loss)	(68,675,461)
Total Non-Operating Revenue	37,904,899
Total Non-Operating Expenses	48,552
Net Non-Operating Income	37,856,347
Net Income Before Extraordinary Items	(30,819,114)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(30,819,114)
Transfers In from the County	38,585,384
Transfers Out to the County	7,272,499
Net Transfers In (Out)	31,312,885
Net Income (Loss)	\$ 493,771
Current Year Capital Outlay (Enterprise Activity)	\$ 143,416

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	61,676
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	61,676
Purchased Transportation	61,676
Other Expenses	—
Total Expenses	61,676
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Mateo

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,767,684
Total Operating Expenses	1,789,150
Net Operating Income (Loss)	(21,466)
Total Non-Operating Revenue	87,064
Total Non-Operating Expenses	1,686
Income (Loss) Before Operating Transfers	63,912
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 63,912
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Marina

Total Operating Revenue	\$ 1,122,745
Total Operating Expense	1,154,456
Net Operating Income (Loss)	(31,711)
Total Non-Operating Revenue	74,001
Total Non-Operating Expenses	75,701
Income (Loss) Before Operating Transfers	(33,411)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (33,411)
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for Realignment from Vehicle License Fees of \$3,656,934 and the Tobacco Settlement of \$8,480,685 are reported on the Hospital Enterprise Statement of Revenues and Expenses as State Subventions or Grants and Other Non-Operating Revenues, included in Total Non-Operating Revenues in lieu of being reported in the Statement of General County Revenues, State and Miscellaneous revenue sources. Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Santa Barbara

Taxes			Federal	
Property Taxes			Public Assistance Administration	18,999,847
County Wide Secured and Unsecured	\$	78,580,985	Public Assistance Programs	29,156,188
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	9,451,685
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	4,552,022
Prior Year Secured and Unsecured		(2,750,400)	Community Development Block Grant	423,911
Total Property Taxes		75,830,585	Health Grants	7,056,595
Other Taxes			Other:	
Sales and Use Taxes		8,895,744	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		7,237,579	Office of Criminal Justice and Planning Programs	272,361
Property Transfer		2,601,467	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		4,423,490	District Attorney Programs	452
Timber Yield		—	Aging Programs	—
Aircraft		703,352	Senior Citizens Programs	—
Construction Development Taxes		234,900	Road Projects	1,545,137
Utility Users Tax		—	Law Enforcement	438,679
Other		24,267	Other	2,453,626
Total Other Taxes		24,120,799	Total Federal	74,350,503
Total Taxes		99,951,384	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	1,655,367
Capital Outlay		—	Total Other Aid	1,655,367
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	2,226,606
Animal Licenses		231,307	Property Tax Administrative Fees	1,405,909
Business Licenses		89,692	Auditing and Accounting Fees	47,031
Construction Permits		4,119,552	Communication Services	120,000
Road Privileges and Permits		120,978	Election Services	282,440
Zoning Permits		5,129,499	Legal Services	2,641,230
Franchises		2,186,593	Planning and Engineering Services	1,589,195
Other		1,004,458	Agricultural Services	201,232
Total Licenses Permits and Franchises		12,882,079	Civil Process Services	156,560
Fines, Forfeitures and Penalties			Court Fees and Costs	1,574,296
Vehicle Code Fines		266,022	Booking Fees	2,889,232
Other Court Fines		2,722,940	Estate Fees	112,960
Forfeitures and Penalties		3,811,951	Human Services	304,293
Penalties and Cost on Delinquent Taxes		5,421,443	Law Enforcement Services	12,158,409
Total Fines, Forfeitures and Penalties		12,222,356	Recording Fees	3,682,635
Revenue from Use of Money and Property			Road and Street Services	611,040
Interest		7,308,576	Health Fees	21,727,823
Rents and Concessions		1,675,234	Mental Health Services	22,918,841
Royalties		—	California Children Services	9,303
Total Revenue from the Use of Money and Property		8,983,810	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	2,872,360
State			Library Services	—
Highway Users Tax		7,159,125	Park and Recreation Fees	3,737,223
Motor Vehicle In-Lieu Tax		26,928,985	Other:	
Realignment from the Vehicle License Fee Fund		12,234,184	Personnel Services	—
Public Assistance Administration		16,212,179	Building Maintenance and Grounds	—
Public Assistance Programs		28,863,283	Administrative Services	2,905,296
Realignment for Social Services		7,341,454	Other	20,762,078
Health:			Total Charges for Current Services	104,935,992
Aid for Mental Health		1,233,143	Miscellaneous Revenue	
Realignment for Mental Health		8,524,315	Other Sales	275,904
Medically Indigent Adults		—	Tobacco Settlement	5,030,313
Alcohol and Drug Abuse		3,815,359	Welfare Repayments	171,297
Other Aid for Health		10,736,844	Cancelled Warrants	—
Realignment for Health Services		3,278,280	Other	4,097,743
Homeowners' Property Tax Relief		966,255	Total Miscellaneous Revenue	9,575,257
Open Space Tax Relief		700,600	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	122,826
Public Safety Fund		24,888,656	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	1,456,084
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,353,701	Total Other Financing Sources	1,578,910
Office of Criminal Justice and Planning Programs		169,367	Total General County Revenues Before Transfers	505,243,675
Library		—	Transfers In	
District Attorney Programs		296,319	Total Transfers In from Enterprises	3,335
Law Enforcement		936,680	Operating Transfers Between Funds Other Than Governmental and Enterprise	35,249,007
Other		23,469,288	Total General County Revenues and Transfers In	\$ 540,496,017
Total State		179,108,017		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Santa Barbara

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,013,783	Total Roads	31,809,334
Clerk of the Board	511,063	Total Transportation Terminals	—
Administrative Officer	12,423,124	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	14,947,970	Total Public Ways and Facilities	31,809,334
Finance		Health	
Auditor-Controller	5,085,272	Total Public Health	16,826,536
Treasurer-Tax Collector	2,829,268	Total Medical Care	41,833,179
Assessor	6,571,004	Total Mental Health	39,741,898
Other	1,373,051	Total Drug and Alcohol Abuse Services	10,350,096
Total Finance	15,858,595	Total Health	108,751,709
Counsel		Sanitation	
County Counsel	5,467,502	Total Refuse Collection and Disposal	294,628
Other	—	Total Sanitation	294,628
Total Counsel	5,467,502	Public Assistance	
Total Personnel	3,057,294	Welfare	
Total Elections	2,328,105	Administration	34,998,599
Total Communications	267,222	Aid Programs - Cash (Grants)	37,522,371
Total Property Management	11,357,769	Total Welfare	72,520,970
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	14,764,339
Courts	—	Other	—
Other	13,135,237	Total Social Services	14,764,339
Total Plant Acquisition	13,135,237	General Relief	
Total Promotion	612,015	Aid to Indigents	1,518,043
Total Other General	6,443,549	Indigent Burial	—
Total General	73,475,258	Total General Relief	1,518,043
Public Protection		Total Care of Court Wards	2,116,891
Judicial		Total Veteran Services	223,417
Trial Court Maintenance of Effort (MOE)	10,054,402	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	750,744	Workforce Investment Act (WIA)	—
Other Trial Court	8,443,044	Other	10,151,191
County Clerk	1,713,535	Total Other Public Assistance	10,151,191
Grand Jury (Including Audit)	256,870	Total Public Assistance	101,294,851
District Attorney-Prosecution	13,207,151	Education	
District Attorney-Family Support	9,652,775	Total School Administration	—
Public Defender	7,495,188	Total Library Services	2,413,468
Court Appointed Counsel	—	Total Agricultural Education	230,467
Other	—	Total Other Education	—
Total Judicial	51,573,709	Total Education	2,643,935
Total Police Protection	39,760,736	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	8,145,561
Adult Detention	20,915,966	Total Cultural Services	774,674
Juvenile Detention	8,573,580	Total Veteran Memorial Building	—
Probation	19,452,416	Total Small Craft Harbors	—
Total Detention and Correction	48,941,962	Total Recreation and Cultural	8,920,235
Total Fire Protection	27,983,367	Debt Service	
Total Flood Control - Soil and Water Conservation	744	Total Retirement of Long-Term Debt	4,747,182
Protective Inspection		Total Interest on Long-Term Debt	3,041,843
Agricultural Commissioner	2,502,845	Total Interest on Short-Term Notes and Warrants	1,450,208
Building Inspector	4,180,185	Total Debt Service	9,239,233
Other	277,465	Total General County Expenditures Before Transfers	531,994,040
Total Protective Inspection	6,960,495	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	113,000
Local Agency Formation Commission (LAFCO)	50,500	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	16,101,611
Coroner	789,550	Total General County Expenditures and Transfers Out	\$ 548,208,651
Emergency Services	1,193,673		
Planning and Zoning	10,889,964		
Pound	2,720,113		
Other	4,700,044		
Total Other Protection	20,343,844		
Total Public Protection	195,564,857		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 426,307,303	\$ 107,084,165	\$ 319,223,138

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Barbara

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Fire Station 18 Settlement	—	—	—	—	—	—	\$ 1,025,000
Dept of Water Resources Loan	—	—	—	—	—	—	83,626
Generator	—	—	—	—	—	—	50,142
Precinct Level Ballot Counting	—	—	—	—	—	—	296,990
Litigation/Self Insurance	—	—	—	—	—	—	5,000,000
ADMHS Childrens Lompoc Clinic	—	—	—	—	—	—	782,549
Capital Lease Obligations	—	—	—	—	—	—	407,627
Compensated Absences	—	—	—	—	—	—	22,984,000
Compensated Absences (Enterprise)	—	—	—	—	—	—	447,000
Landfill Liability	—	—	—	—	—	—	21,188,929
Landfill Litigation Settlement	—	—	—	—	—	—	330,000
Mental Health Cost/Audit Settlements	—	—	—	—	—	—	1,193
Revolving Construction Loan	—	—	—	—	—	—	9,388,000
Santa Ynez Airport	—	—	—	—	—	—	—
Social Services Equipment	—	—	—	—	—	—	623,442
Total Other Long-Term Debt Schedule				—	—	—	62,608,498
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 62,608,498
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 88,680,796					

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 3,709
Local Cash Grants	26,450
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	253
Total Revenues	30,412
Purchased Transportation	—
Other Expenses	26,557
Total Expenses	26,557
Net Transit Income (Loss)	3,855
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 3,855
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Barbara

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		71,715
Total Non-Operating Expenses		77,050
Income (Loss) Before Operating Transfers		(5,335)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(5,335)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	18,170,033
Total Operating Expenses		17,726,072
Net Operating Income (Loss)		443,961
Total Non-Operating Revenues		1,849,713
Total Non-Operating Expenses		371,674
Income (Loss) Before Operating Transfers		1,922,000
Transfers In from the County		113,000
Transfers Out to the County		3,335
Net Transfers In (Out)		109,665
Net Income (Loss)	\$	2,031,665
Current Year Capital Outlay (Enterprise Activity)	\$	2,045,462

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Santa Clara

Taxes				Federal	
Property Taxes				Public Assistance Administration	190,971,280
County Wide Secured and Unsecured	\$	286,142,894		Public Assistance Programs	76,669,089
Less Than County Wide Funds - Secured and Unsecured		13,726,903		Health Administration	58,430,274
Voter Approved Indebtedness		76,768,633		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		577,169		Community Development Block Grant	3,430,960
Total Property Taxes		377,215,599		Health Grants	15,296,868
Other Taxes				Other:	
Sales and Use Taxes		3,583,900		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	—
Property Transfer		15,705,042		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		380,653		District Attorney Programs	—
Timber Yield		2,192		Aging Programs	—
Aircraft		1,717,944		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	1,701,910
Utility Users Tax		—		Law Enforcement	2,468,132
Other		132,324,408		Other	1,869,590
Total Other Taxes		153,714,139		Total Federal	350,838,103
Total Taxes		530,929,738		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		7,375,000		Other Governmental Agencies	25,154,677
Capital Outlay		45,575		Total Other Aid	25,154,677
Total Special Benefit Assessments		7,420,575		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	8,779,199
Animal Licenses		96,630		Property Tax Administrative Fees	6,278,864
Business Licenses		6,375,599		Auditing and Accounting Fees	1,455,028
Construction Permits		6,033,363		Communication Services	1,402,632
Road Privileges and Permits		691,705		Election Services	2,405,756
Zoning Permits		—		Legal Services	724,600
Franchises		1,810,197		Planning and Engineering Services	1,487,335
Other		5,335,227		Agricultural Services	111,370
Total Licenses Permits and Franchises		20,342,721		Civil Process Services	472,749
Fines, Forfeitures and Penalties				Court Fees and Costs	6,863,071
Vehicle Code Fines		3,283,587		Booking Fees	4,038,669
Other Court Fines		16,839,443		Estate Fees	1,571,953
Forfeitures and Penalties		23,939,671		Human Services	138,324
Penalties and Cost on Delinquent Taxes		8,782,355		Law Enforcement Services	46,412,141
Total Fines, Forfeitures and Penalties		52,845,056		Recording Fees	18,681,831
Revenue from Use of Money and Property				Road and Street Services	667,993
Interest		17,810,312		Health Fees	16,100,862
Rents and Concessions		4,042,236		Mental Health Services	14,645,534
Royalties		—		California Children Services	17,972
Total Revenue from the Use of Money and Property		21,852,548		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	6,765,869
State				Library Services	319,136
Highway Users Tax		25,631,316		Park and Recreation Fees	3,486,410
Motor Vehicle In-Lieu Tax		123,207,812		Other:	
Realignment from the Vehicle License Fee Fund		49,533,816		Personnel Services	—
Public Assistance Administration		111,163,317		Building Maintenance and Grounds	—
Public Assistance Programs		65,613,594		Administrative Services	—
Realignment for Social Services		33,201,976		Other	41,106,591
Health:				Total Charges for Current Services	183,933,889
Aid for Mental Health		13,961,902		Miscellaneous Revenue	
Realignment for Mental Health		39,590,636		Other Sales	80,830
Medically Indigent Adults		—		Tobacco Settlement	24,538,500
Alcohol and Drug Abuse		14,532,711		Welfare Repayments	1,302,489
Other Aid for Health		16,092,961		Cancelled Warrants	378,148
Realignment for Health Services		2,599,902		Other	5,767,854
Homeowners' Property Tax Relief		4,138,930		Total Miscellaneous Revenue	32,067,821
Open Space Tax Relief		367,228		Other Financing Sources	
SB90 Mandated Costs		11,085,383		Sale of Fixed Assets	603,076
Public Safety Fund		155,496,432		Proceeds from the Sale of Bonds	134,530,209
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,689,131		Total Other Financing Sources	135,133,285
Office of Criminal Justice and Planning Programs		3,931,128		Total General County Revenues Before Transfers	2,062,286,189
Library		1,892,609		Transfers In	
District Attorney Programs		1,987,756		Total Transfers In from Enterprises	117,957,653
Law Enforcement		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		26,049,236		Total General County Revenues and Transfers In	\$ 2,180,243,842
Total State		701,767,776			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Santa Clara

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,069,683	Total Roads	219,723,959
Clerk of the Board	5,629,303	Total Transportation Terminals	—
Administrative Officer	8,600,077	Total Transportation Systems	183,773,006
Other	—	Total Parking Facilities	295,580
Total Legislative and Administrative	18,299,063	Total Public Ways and Facilities	403,792,545
Finance		Health	
Auditor-Controller	22,767,766	Total Public Health	116,723,171
Treasurer-Tax Collector	7,520,813	Total Medical Care	6,328,185
Assessor	22,727,582	Total Mental Health	192,275,635
Other	7,721,752	Total Drug and Alcohol Abuse Services	39,531,711
Total Finance	60,737,913	Total Health	354,858,702
Counsel		Sanitation	
County Counsel	4,886,351	Total Refuse Collection and Disposal	292,534
Other	—	Total Sanitation	292,534
Total Counsel	4,886,351	Public Assistance	
Total Personnel	10,652,017	Welfare	
Total Elections	7,785,343	Administration	144,332,566
Total Communications	10,493,755	Aid Programs - Cash (Grants)	161,298,620
Total Property Management	38,164,232	Total Welfare	305,631,186
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	120,803,922
Courts	—	Other	62,074,857
Other	32,056,745	Total Social Services	182,878,779
Total Plant Acquisition	32,056,745	General Relief	
Total Promotion	—	Aid to Indigents	2,213,366
Total Other General	14,240,965	Indigent Burial	—
Total General	197,316,384	Total General Relief	2,213,366
Public Protection		Total Care of Court Wards	14,152,128
Judicial		Total Veteran Services	939,004
Trial Court Maintenance of Effort (MOE)	40,287,033	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	10,528,499	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	—	Total Public Assistance	505,814,463
District Attorney-Prosecution	65,860,127	Education	
District Attorney-Family Support	42,232,865	Total School Administration	—
Public Defender	30,058,381	Total Library Services	26,542,971
Court Appointed Counsel	—	Total Agricultural Education	395,740
Other	19,468,852	Total Other Education	—
Total Judicial	208,435,757	Total Education	26,938,711
Total Police Protection	93,537,797	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	26,231,736
Adult Detention	131,604,743	Total Cultural Services	—
Juvenile Detention	29,591,954	Total Veteran Memorial Building	—
Probation	63,139,186	Total Small Craft Harbors	—
Total Detention and Correction	224,335,883	Total Recreation and Cultural	26,231,736
Total Fire Protection	751,857	Debt Service	
Total Flood Control - Soil and Water Conservation	5,247	Total Retirement of Long-Term Debt	12,323,264
Protective Inspection		Total Interest on Long-Term Debt	7,559,114
Agricultural Commissioner	3,558,186	Total Interest on Short-Term Notes and Warrants	262,958
Building Inspector	8,884,267	Total Debt Service	20,145,336
Other	575,147	Total General County Expenditures Before Transfers	2,102,820,920
Total Protective Inspection	13,017,600	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	240,962,845
Local Agency Formation Commission (LAFCO)	213,918	Operating Transfers Between Funds Other Than	—
Recorder	6,885,655	Governmental and Enterprise	—
Coroner	3,020,458	Total General County Expenditures and Transfers Out	\$ 2,343,783,765
Emergency Services	—		
Planning and Zoning	3,317,208		
Pound	852,661		
Other	13,056,468		
Total Other Protection	27,346,368		
Total Public Protection	567,430,509		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 2,571,981,752	\$ 439,115,359	\$ 2,132,866,393

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Santa Clara

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
Capital Improvements	2002	2003	2032	\$ 6,780,000	\$ 6,780,000	\$ —	\$ 6,780,000
Total Revenue Bonds				6,780,000	6,780,000	—	6,780,000
Other Long-Term Debt Schedule							
Other Payables	—	—	—	—	—	—	435
2002 ISF Fund Loan	—	—	—	—	—	—	—
Accrued Vacation and Sick Leave	—	—	—	—	—	—	88,153,506
Capital Leases	—	—	—	—	—	—	3,801,902
Compensated Absences	—	—	—	—	—	—	29,220,354
Total Other Long-Term Debt Schedule				—	—	—	121,176,197
County Total Bonds and Other Long-Term Debt				\$ 6,780,000	\$ 6,780,000	\$ —	\$ 127,956,197

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 334,042,129
--------------------------------	-----------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 1,152,014,220
Total Deductions from Revenues	668,761,121
Net Patient Revenue	483,253,099
Total Other Operating Revenues	6,983,992
Total Operating Revenue	490,237,091
Total Operating Expenses	539,774,699
Net Operating Income (Loss)	(49,537,608)
Total Non-Operating Revenue	46,225,690
Total Non-Operating Expenses	113,675,100
Net Non-Operating Income	(67,449,410)
Net Income Before Extraordinary Items	(116,987,018)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(116,987,018)
Transfers In from the County	240,953,340
Transfers Out to the County	117,957,653
Net Transfers In (Out)	122,995,687
Net Income (Loss)	\$ 6,008,669
Current Year Capital Outlay (Enterprise Activity)	\$ 17,031,099

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Clara

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,517,166
Total Operating Expenses	2,825,813
Net Operating Income (Loss)	(308,647)
Total Non-Operating Revenue	219,913
Total Non-Operating Expenses	160,927
Income (Loss) Before Operating Transfers	(249,661)
Transfers In from the County	9,505
Transfers Out to the County	—
Net Transfers In (Out)	9,505
Net Income (Loss)	\$ (240,156)
Current Year Capital Outlay (Enterprise Activity)	\$ 1,223,103

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Proposition 99, State Tobacco Tax, revenue of \$3,033,157 was reported in the Hospital Enterprise as Donations for Indigent Care instead of being reported in the Statement of County Revenues, State, Other revenue category. A negative amount is reported because it is a revenue not a deduction.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses.
2. Informational Note: County voters approved an additional 1/2 cent local sales tax, referred to as Measure B, in April 1997. This revenue was not recognized due to a court lawsuit. The lawsuit was won and all retroactive monies were recognized in the 1998-99 fiscal year. Measure B revenue is reflected in the Counties Annual Report as Other Taxes because this revenue is unrestricted. The \$307 million in tax revenue received in 1998-99 is currently being used for transportation projects. In fiscal year 2002-03, Santa Clara County reported \$132 million in Measure B revenue.
Reference: Table 6, Statement of General County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Santa Cruz

Taxes				Federal	
Property Taxes				Public Assistance Administration	28,096,975
County Wide Secured and Unsecured	\$	31,496,070		Public Assistance Programs	11,399,972
Less Than County Wide Funds - Secured and Unsecured		4,411,063		Health Administration	4,927,286
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		3,236		Community Development Block Grant	—
Total Property Taxes		35,910,369		Health Grants	—
Other Taxes				Other:	
Sales and Use Taxes		7,247,310		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	517,688
Property Transfer		1,820,653		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		3,244,549		District Attorney Programs	433,163
Timber Yield		—		Aging Programs	1,834,840
Aircraft		114,376		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	4,198,449
Utility Users Tax		181,441		Law Enforcement	2,104,874
Other		—		Other	4,920,737
Total Other Taxes		12,608,329		Total Federal	58,433,984
Total Taxes		48,518,698		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	21,728
Operations		—		Other Governmental Agencies	2,201,607
Capital Outlay		—		Total Other Aid	2,223,335
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	1,888,028
Animal Licenses		124,778		Property Tax Administrative Fees	—
Business Licenses		809,519		Auditing and Accounting Fees	323,935
Construction Permits		2,385,330		Communication Services	266,736
Road Privileges and Permits		331,053		Election Services	744,047
Zoning Permits		670,983		Legal Services	227,270
Franchises		2,871,801		Planning and Engineering Services	2,707,434
Other		583,169		Agricultural Services	112,227
Total Licenses Permits and Franchises		7,776,633		Civil Process Services	315,328
Fines, Forfeitures and Penalties				Court Fees and Costs	1,235,628
Vehicle Code Fines		113,827		Booking Fees	—
Other Court Fines		3,965,076		Estate Fees	66,189
Forfeitures and Penalties		233,294		Human Services	102,063
Penalties and Cost on Delinquent Taxes		2,994,797		Law Enforcement Services	1,197,696
Total Fines, Forfeitures and Penalties		7,306,994		Recording Fees	1,459,330
Revenue from Use of Money and Property				Road and Street Services	1,650,937
Interest		2,378,289		Health Fees	10,734,539
Rents and Concessions		863,866		Mental Health Services	347,207
Royalties		—		California Children Services	9,042
Total Revenue from the Use of Money and Property		3,242,155		Sanitation Services	7,521
Aid from Other Governmental Agencies				Institutional Care and Services	212,953
State				Library Services	—
Highway Users Tax		5,005,238		Park and Recreation Fees	1,345,011
Motor Vehicle In-Lieu Tax		17,417,354		Other:	
Realignment from the Vehicle License Fee Fund		8,107,374		Personnel Services	—
Public Assistance Administration		18,758,184		Building Maintenance and Grounds	255,414
Public Assistance Programs		9,046,646		Administrative Services	4,033,946
Realignment for Social Services		5,684,355		Other	4,990,433
Health:				Total Charges for Current Services	34,232,914
Aid for Mental Health		16,662,858		Miscellaneous Revenue	
Realignment for Mental Health		5,075,663		Other Sales	94,098
Medically Indigent Adults		—		Tobacco Settlement	3,219,652
Alcohol and Drug Abuse		1,847,237		Welfare Repayments	—
Other Aid for Health		4,504,774		Cancelled Warrants	4,430
Realignment for Health Services		2,295,400		Other	9,353,656
Homeowners' Property Tax Relief		488,916		Total Miscellaneous Revenue	12,671,836
Open Space Tax Relief		27,609		Other Financing Sources	
SB90 Mandated Costs		656,124		Sale of Fixed Assets	3,408
Public Safety Fund		14,325,275		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,422,467		Total Other Financing Sources	3,408
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	296,484,298
Library		—		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		831,371		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		9,917,496		Total General County Revenues and Transfers In	\$ 296,484,298
Total State		122,074,341			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Santa Cruz

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,566,835	Total Roads	13,625,649
Clerk of the Board	428,533	Total Transportation Terminals	—
Administrative Officer	1,539,830	Total Transportation Systems	81,751
Other	—	Total Parking Facilities	155,183
Total Legislative and Administrative	3,535,198	Total Public Ways and Facilities	13,862,583
Finance		Health	
Auditor-Controller	2,244,005	Total Public Health	17,489,659
Treasurer-Tax Collector	976,939	Total Medical Care	16,764,165
Assessor	2,925,985	Total Mental Health	31,552,556
Other	356,287	Total Drug and Alcohol Abuse Services	6,450,219
Total Finance	6,503,216	Total Health	72,256,599
Counsel		Sanitation	
County Counsel	1,717,176	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,717,176	Public Assistance	
Total Personnel	1,427,053	Welfare	
Total Elections	1,399,857	Administration	46,788,025
Total Communications	1,855,399	Aid Programs - Cash (Grants)	26,599,789
Total Property Management	60,086	Total Welfare	73,387,814
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,676,240
Courts	—	Other	3,450,567
Other	11,636,018	Total Social Services	8,126,807
Total Plant Acquisition	11,636,018	General Relief	
Total Promotion	—	Aid to Indigents	897,253
Total Other General	3,200,224	Indigent Burial	29,781
Total General	31,334,227	Total General Relief	927,034
Public Protection		Total Care of Court Wards	216,898
Judicial		Total Veteran Services	357,552
Trial Court Maintenance of Effort (MOE)	2,053,763	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	1,482,603
Other Trial Court	—	Other	613,630
County Clerk	—	Total Other Public Assistance	2,096,233
Grand Jury (Including Audit)	53,597	Total Public Assistance	85,112,338
District Attorney-Prosecution	8,862,832	Education	
District Attorney-Family Support	6,405,024	Total School Administration	—
Public Defender	5,705,183	Total Library Services	3,282,135
Court Appointed Counsel	—	Total Agricultural Education	139,050
Other	—	Total Other Education	—
Total Judicial	23,080,399	Total Education	3,421,185
Total Police Protection	19,831,732	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	5,563,701
Adult Detention	18,395,181	Total Cultural Services	40,804
Juvenile Detention	3,308,947	Total Veteran Memorial Building	423,640
Probation	8,799,980	Total Small Craft Harbors	—
Total Detention and Correction	30,504,108	Total Recreation and Cultural	6,028,145
Total Fire Protection	2,912,851	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	3,377,400
Protective Inspection		Total Interest on Long-Term Debt	3,093,153
Agricultural Commissioner	1,395,395	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	52,351	Total Debt Service	6,470,553
Other	193,965	Total General County Expenditures Before Transfers	309,352,967
Total Protective Inspection	1,641,711	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	91,866	Operating Transfers Between Funds Other Than	—
Recorder	1,110,499	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 309,352,967
Emergency Services	516,602		
Planning and Zoning	8,516,391		
Pound	1,182,138		
Other	1,479,040		
Total Other Protection	12,896,536		
Total Public Protection	90,867,337		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 238,777,023	\$ 62,467,419	\$ 176,309,604

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Santa Cruz

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Special Assessment Bonds							
1915 Act - (Bostwick) Str-Impr/Paj.	1963	1983	2004	\$ 3,489,714	\$ 235,000	\$ 160,000	\$ 75,000
Total Special Assessment Bonds				<u>3,489,714</u>	<u>235,000</u>	<u>160,000</u>	<u>75,000</u>
Other Long-Term Debt Schedule							
Capital Lease	—	—	—	—	—	—	453,901
Compensated Absences	—	—	—	—	—	—	15,737,929
Loans Payable	—	—	—	—	—	—	—
Postclosure Landfill Liability	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				<u>—</u>	<u>—</u>	<u>—</u>	<u>16,191,830</u>
County Total Bonds and Other Long-Term Debt				<u>\$ 3,489,714</u>	<u>\$ 235,000</u>	<u>\$ 160,000</u>	<u>\$ 16,266,830</u>
Total Future Principal and Interest Balance Due							
Total Lease Obligations		<u>\$</u>	<u>93,124,926</u>				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	<u>—</u>
Total Other Operating Revenues	—
Total Operating Revenue	<u>—</u>
Total Operating Expenses	—
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	<u>—</u>
Net Income Before Extraordinary Items	<u>—</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	<u>—</u>
Purchased Transportation	—
Other Expenses	—
Total Expenses	<u>—</u>
Net Transit Income (Loss)	<u>—</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ —</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Cruz

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Shasta

Taxes				Federal	
Property Taxes				Public Assistance Administration	14,186,408
County Wide Secured and Unsecured	\$	14,822,590		Public Assistance Programs	19,857,201
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	38,551
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		29,888		Community Development Block Grant	111,754
Total Property Taxes		14,852,478		Health Grants	7,381,632
Other Taxes				Other:	
Sales and Use Taxes		3,357,314		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		1,897,724		Office of Criminal Justice and Planning Programs	—
Property Transfer		796,276		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		608,767		District Attorney Programs	—
Timber Yield		367,098		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	—
Other		—		Other	12,573,182
Total Other Taxes		7,027,179		Total Federal	54,148,728
Total Taxes		21,879,657		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		3,271		Other Governmental Agencies	2,543,804
Capital Outlay		82,213		Total Other Aid	2,543,804
Total Special Benefit Assessments		85,484		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	954,997
Animal Licenses		34,204		Property Tax Administrative Fees	—
Business Licenses		559,186		Auditing and Accounting Fees	24,326
Construction Permits		2,136,756		Communication Services	—
Road Privileges and Permits		16,173		Election Services	29,259
Zoning Permits		81,759		Legal Services	106,133
Franchises		666,761		Planning and Engineering Services	344,307
Other		196,221		Agricultural Services	137,512
Total Licenses Permits and Franchises		3,691,060		Civil Process Services	156,585
Fines, Forfeitures and Penalties				Court Fees and Costs	2,174,334
Vehicle Code Fines		950,936		Booking Fees	—
Other Court Fines		512,230		Estate Fees	158,263
Forfeitures and Penalties		1,457,314		Human Services	76,684
Penalties and Cost on Delinquent Taxes		1,899,857		Law Enforcement Services	1,870,654
Total Fines, Forfeitures and Penalties		4,820,337		Recording Fees	1,697,190
Revenue from Use of Money and Property				Road and Street Services	448,888
Interest		1,212,765		Health Fees	1,235,321
Rents and Concessions		316,926		Mental Health Services	1,417,609
Royalties		—		California Children Services	900
Total Revenue from the Use of Money and Property		1,529,691		Sanitation Services	106,835
Aid from Other Governmental Agencies				Institutional Care and Services	1,030,929
State				Library Services	42,429
Highway Users Tax		4,572,617		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		11,122,657		Other:	
Realignment from the Vehicle License Fee Fund		13,496,298		Personnel Services	64,041
Public Assistance Administration		12,807,552		Building Maintenance and Grounds	—
Public Assistance Programs		17,318,448		Administrative Services	—
Realignment for Social Services		6,756,096		Other	4,708,184
Health:				Total Charges for Current Services	16,785,380
Aid for Mental Health		2,499,575		Miscellaneous Revenue	
Realignment for Mental Health		5,839,717		Other Sales	176,463
Medically Indigent Adults		1,178,925		Tobacco Settlement	2,008,293
Alcohol and Drug Abuse		1,194,100		Welfare Repayments	—
Other Aid for Health		1,894,518		Cancelled Warrants	—
Realignment for Health Services		2,223,609		Other	2,115,523
Homeowners' Property Tax Relief		359,244		Total Miscellaneous Revenue	4,300,279
Open Space Tax Relief		230,383		Other Financing Sources	
SB90 Mandated Costs		848,427		Sale of Fixed Assets	15,604
Public Safety Fund		11,424,251		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	44,161,084
Supplemental Law Enforcement Services Fund (SLESF/COPS)		381,609		Total Other Financing Sources	44,176,688
Office of Criminal Justice and Planning Programs		2,147,233		Total General County Revenues Before Transfers	260,673,685
Library		153,170		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		2,726,347		Operating Transfers Between Funds Other Than Governmental and Enterprise	281,271
Other		7,537,801		Total General County Revenues and Transfers In	\$ 260,954,956
Total State		106,712,577			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Shasta

General		Public Ways and Facilities	
Board of Supervisors	\$ 538,407	Total Roads	20,782,564
Clerk of the Board	192,809	Total Transportation Terminals	7,278
Administrative Officer	4,328	Total Transportation Systems	143,047
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	735,544	Total Public Ways and Facilities	20,932,889
Finance		Health	
Auditor-Controller	883,560	Total Public Health	11,431,214
Treasurer-Tax Collector	1,178,330	Total Medical Care	10,370,365
Assessor	2,795,422	Total Mental Health	18,339,737
Other	75,427	Total Drug and Alcohol Abuse Services	3,419,042
Total Finance	4,932,739	Total Health	43,560,358
Counsel		Sanitation	
County Counsel	218,583	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	218,583	Public Assistance	
Total Personnel	48,388	Welfare	
Total Elections	702,627	Administration	31,870,457
Total Communications	—	Aid Programs - Cash (Grants)	34,931,785
Total Property Management	—	Total Welfare	66,802,242
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	5,172,061	Total Social Services	—
Total Plant Acquisition	5,172,061	General Relief	
Total Promotion	708,962	Aid to Indigents	806,482
Total Other General	660,818	Indigent Burial	—
Total General	13,179,722	Total General Relief	806,482
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	186,115
Trial Court Maintenance of Effort (MOE)	1,044,700	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	443,683	Workforce Investment Act (WIA)	—
Other Trial Court	1,013,820	Other	4,931,326
County Clerk	198,623	Total Other Public Assistance	4,931,326
Grand Jury (Including Audit)	63,983	Total Public Assistance	72,726,165
District Attorney-Prosecution	4,864,111	Education	
District Attorney-Family Support	7,915,887	Total School Administration	—
Public Defender	3,933,262	Total Library Services	1,306,727
Court Appointed Counsel	—	Total Agricultural Education	156,724
Other	913,755	Total Other Education	—
Total Judicial	20,391,824	Total Education	1,463,451
Total Police Protection	14,342,669	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	107,576
Adult Detention	10,796,374	Total Cultural Services	—
Juvenile Detention	3,138,357	Total Veteran Memorial Building	105,403
Probation	4,783,041	Total Small Craft Harbors	—
Total Detention and Correction	18,717,772	Total Recreation and Cultural	212,979
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	792,830
Protective Inspection		Total Interest on Long-Term Debt	920,967
Agricultural Commissioner	1,078,264	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,254,880	Total Debt Service	1,713,797
Other	—	Total General County Expenditures Before Transfers	213,911,123
Total Protective Inspection	2,333,144	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	10,000
Local Agency Formation Commission (LAFCO)	53,120	Operating Transfers Between Funds Other Than	—
Recorder	874,828	Governmental and Enterprise	2,006,262
Coroner	807,406	Total General County Expenditures and Transfers Out	\$ 215,927,385
Emergency Services	857,966		
Planning and Zoning	931,649		
Pound	549,050		
Other	262,334		
Total Other Protection	4,336,353		
Total Public Protection	60,121,762		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 84,471,639	\$ 34,949,533	\$ 49,522,106

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Shasta

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Special Assessment Bonds							
1915 Act - Water Service Imprvs.	1990	1990	2020	\$ 1,290,000	\$ 861,000	\$ 84,000	\$ 777,000
Total Special Assessment Bonds				<u>1,290,000</u>	<u>861,000</u>	<u>84,000</u>	<u>777,000</u>
State Construction Loans							
Cnty Jail Energy Conservation Loan	1997	—	—	290,000	—	207,506	—
Total State Construction Loans				<u>290,000</u>	<u>—</u>	<u>207,506</u>	<u>—</u>
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	7,845,427
Computer Acquisition	—	—	—	—	—	—	61,328
FRM Airport Note	—	—	—	—	—	—	66,444
Fire Engine Capital Lease	—	—	—	—	—	—	—
Phone System - CSS Office	—	—	—	—	—	—	157,145
Postclosure Landfill Liability	—	—	—	—	—	—	10,251,447
Total Other Long-Term Debt Schedule				<u>—</u>	<u>—</u>	<u>—</u>	<u>18,381,791</u>
County Total Bonds and Other Long-Term Debt				<u>\$ 1,580,000</u>	<u>\$ 861,000</u>	<u>\$ 291,506</u>	<u>\$ 19,158,791</u>

Total Future Principal
and Interest Balance Due

Total Lease Obligations	<u>\$ 114,634,065</u>
--------------------------------	-----------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	<u>—</u>
Total Other Operating Revenues	—
Total Operating Revenue	<u>—</u>
Total Operating Expenses	—
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	<u>—</u>
Net Income Before Extraordinary Items	<u>—</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 27,975
Local Cash Grants	296,839
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	113,438
Total Revenues	<u>438,252</u>
Purchased Transportation	—
Other Expenses	438,252
Total Expenses	<u>438,252</u>
Net Transit Income (Loss)	<u>—</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ —</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Shasta

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	36,174
Total Operating Expenses		59,410
Net Operating Income (Loss)		(23,236)
Total Non-Operating Revenue		294,207
Total Non-Operating Expenses		3,895
Income (Loss) Before Operating Transfers		267,076
Transfers In from the County		10,000
Transfers Out to the County		—
Net Transfers In (Out)		10,000
Net Income (Loss)	\$	277,076
Current Year Capital Outlay (Enterprise Activity)	\$	211,613

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	3,797,297
Total Operating Expenses		4,413,029
Net Operating Income (Loss)		(615,732)
Total Non-Operating Revenues		169,775
Total Non-Operating Expenses		252,458
Income (Loss) Before Operating Transfers		(698,415)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(698,415)
Current Year Capital Outlay (Enterprise Activity)	\$	534,627

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Sierra

Taxes			Federal	
Property Taxes			Public Assistance Administration	445,167
County Wide Secured and Unsecured	\$	2,174,446	Public Assistance Programs	166,561
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		(241,959)	Community Development Block Grant	—
Total Property Taxes		1,932,487	Health Grants	48,946
Other Taxes			Other:	
Sales and Use Taxes		136,897	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	125,028
Property Transfer		27,859	DEA Programs/Drug and Alcohol Programs	506,744
Transient Lodging		268,000	District Attorney Programs	—
Timber Yield		96,288	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	—
Other		—	Other	2,040,560
Total Other Taxes		529,044	Total Federal	3,333,006
Total Taxes		2,461,531	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	18,953
Capital Outlay		—	Total Other Aid	18,953
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	8,620
Animal Licenses		1,897	Property Tax Administrative Fees	54,892
Business Licenses		—	Auditing and Accounting Fees	—
Construction Permits		86,124	Communication Services	—
Road Privileges and Permits		—	Election Services	3,583
Zoning Permits		9,640	Legal Services	77,490
Franchises		29,409	Planning and Engineering Services	4,068
Other		635	Agricultural Services	—
Total Licenses Permits and Franchises		127,705	Civil Process Services	2,068
Fines, Forfeitures and Penalties			Court Fees and Costs	—
Vehicle Code Fines		—	Booking Fees	—
Other Court Fines		92,382	Estate Fees	—
Forfeitures and Penalties		54,039	Human Services	—
Penalties and Cost on Delinquent Taxes		77,688	Law Enforcement Services	42,617
Total Fines, Forfeitures and Penalties		224,109	Recording Fees	31,325
Revenue from Use of Money and Property			Road and Street Services	282,450
Interest		159,775	Health Fees	17,453
Rents and Concessions		1,400	Mental Health Services	21,561
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		161,175	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	—
State			Library Services	1,700
Highway Users Tax		834,557	Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		260,637	Other:	
Realignment from the Vehicle License Fee Fund		411,755	Personnel Services	—
Public Assistance Administration		753,954	Building Maintenance and Grounds	—
Public Assistance Programs		276,103	Administrative Services	1,859
Realignment for Social Services		497,746	Other	40,065
Health:			Total Charges for Current Services	589,751
Aid for Mental Health		138,805	Miscellaneous Revenue	
Realignment for Mental Health		267,378	Other Sales	2,192
Medically Indigent Adults		—	Tobacco Settlement	40,504
Alcohol and Drug Abuse		93,460	Welfare Repayments	—
Other Aid for Health		264,076	Cancelled Warrants	—
Realignment for Health Services		101,671	Other	278,558
Homeowners' Property Tax Relief		38,920	Total Miscellaneous Revenue	321,254
Open Space Tax Relief		52,766	Other Financing Sources	
SB90 Mandated Costs		51	Sale of Fixed Assets	202,000
Public Safety Fund		105,339	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		214,051	Total Other Financing Sources	202,000
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	14,530,337
Library		—	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	—
Law Enforcement		530,722	Operating Transfers Between Funds Other Than Governmental and Enterprise	216,586
Other		2,248,862	Total General County Revenues and Transfers In	\$ 14,746,923
Total State		7,090,853		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Sierra

General		Public Ways and Facilities	
Board of Supervisors	\$ 204,055	Total Roads	4,693,290
Clerk of the Board	89,399	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	293,454	Total Public Ways and Facilities	4,693,290
Finance		Health	
Auditor-Controller	273,334	Total Public Health	932,590
Treasurer-Tax Collector	255,584	Total Medical Care	—
Assessor	454,746	Total Mental Health	392,354
Other	43,757	Total Drug and Alcohol Abuse Services	599,094
Total Finance	1,027,421	Total Health	1,924,038
Counsel		Sanitation	
County Counsel	246,837	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	246,837	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	20,562	Administration	805,175
Total Communications	167,034	Aid Programs - Cash (Grants)	604,559
Total Property Management	171,966	Total Welfare	1,409,734
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	345,076
Courts	—	Other	495,012
Other	—	Total Social Services	840,088
Total Plant Acquisition	—	General Relief	
Total Promotion	95,019	Aid to Indigents	—
Total Other General	113,038	Indigent Burial	—
Total General	2,135,331	Total General Relief	—
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	42,560	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	21,280	Workforce Investment Act (WIA)	—
Other Trial Court	15,000	Other	61,697
County Clerk	—	Total Other Public Assistance	61,697
Grand Jury (Including Audit)	26,451	Total Public Assistance	2,311,519
District Attorney-Prosecution	170,280	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	82,497	Total Library Services	37,177
Court Appointed Counsel	3,695	Total Agricultural Education	17,639
Other	4,855	Total Other Education	—
Total Judicial	366,618	Total Education	54,816
Total Police Protection	1,978,345	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	50,221
Adult Detention	104,643	Total Cultural Services	—
Juvenile Detention	15,868	Total Veteran Memorial Building	—
Probation	241,077	Total Small Craft Harbors	—
Total Detention and Correction	361,588	Total Recreation and Cultural	50,221
Total Fire Protection	140,850	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	157,895
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	24,874	Total Interest on Short-Term Notes and Warrants	10,306
Building Inspector	179,468	Total Debt Service	168,201
Other	—	Total General County Expenditures Before Transfers	14,962,549
Total Protective Inspection	204,342	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	57,983
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	89,595	Governmental and Enterprise	355,506
Coroner	—	Total General County Expenditures and Transfers Out	\$ 15,376,038
Emergency Services	191,511		
Planning and Zoning	233,154		
Pound	31,807		
Other	27,323		
Total Other Protection	573,390		
Total Public Protection	3,625,133		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 4,657,535	\$ 3,136,309	\$ 1,521,226

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Sierra

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ 124,029
Closure/Postclosure	—	—	—	—	—	—	717,690
Compensated Absences	—	—	—	—	—	—	431,726
Leases	—	—	—	—	—	—	618,469
Total Other Long-Term Debt Schedule				—	—	—	1,891,914
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 1,891,914

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ —
--------------------------------	-------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 6,842
Local Cash Grants	55,389
State Cash Grants	—
Federal Cash Grants	15,000
Other Revenues	—
Total Revenues	77,231
Purchased Transportation	59,580
Other Expenses	7,367
Total Expenses	66,947
Net Transit Income (Loss)	10,284
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 10,284
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sierra

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	55
Total Operating Expenses		15,588
Net Operating Income (Loss)		(15,533)
Total Non-Operating Revenue		32,966
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		17,433
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	17,433
Current Year Capital Outlay (Enterprise Activity)	\$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	349,213
Total Operating Expenses		359,440
Net Operating Income (Loss)		(10,227)
Total Non-Operating Revenues		47,338
Total Non-Operating Expenses		44,135
Income (Loss) Before Operating Transfers		(7,024)
Transfers In from the County		57,983
Transfers Out to the County		—
Net Transfers In (Out)		57,983
Net Income (Loss)	\$	50,959
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$2,448,682 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Siskiyou

Taxes			Federal	
Property Taxes			Public Assistance Administration	6,105,734
County Wide Secured and Unsecured	\$	6,450,132	Public Assistance Programs	4,801,323
Less Than County Wide Funds - Secured and Unsecured		89,517	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		549,286	Community Development Block Grant	—
Total Property Taxes		7,088,935	Health Grants	200,610
Other Taxes			Other:	
Sales and Use Taxes		577,775	Community Oriented Policing Services (COPS)	218,256
Transportation Tax (Non-Transit)		189,041	Office of Criminal Justice and Planning Programs	256,983
Property Transfer		195,242	DEA Programs/Drug and Alcohol Programs	731,242
Transient Lodging		383,136	District Attorney Programs	—
Timber Yield		364,497	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	3,022,169
Utility Users Tax		—	Law Enforcement	125,318
Other		—	Other	6,001,957
Total Other Taxes		1,709,691	Total Federal	21,463,592
Total Taxes		8,798,626	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	268,759
Capital Outlay		—	Total Other Aid	268,759
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	87,212
Animal Licenses		69,456	Property Tax Administrative Fees	177,250
Business Licenses		123,522	Auditing and Accounting Fees	1,512
Construction Permits		566,051	Communication Services	10,001
Road Privileges and Permits		—	Election Services	37,470
Zoning Permits		20,773	Legal Services	26,828
Franchises		252,396	Planning and Engineering Services	108,323
Other		172,782	Agricultural Services	312,985
Total Licenses Permits and Franchises		1,204,980	Civil Process Services	41,499
Fines, Forfeitures and Penalties			Court Fees and Costs	180,248
Vehicle Code Fines		798,181	Booking Fees	131,250
Other Court Fines		1,618,354	Estate Fees	14,728
Forfeitures and Penalties		72,871	Human Services	16,491
Penalties and Cost on Delinquent Taxes		134,289	Law Enforcement Services	1,149,613
Total Fines, Forfeitures and Penalties		2,623,695	Recording Fees	399,863
Revenue from Use of Money and Property			Road and Street Services	331,617
Interest		558,771	Health Fees	152,188
Rents and Concessions		419,724	Mental Health Services	77,443
Royalties		—	California Children Services	590
Total Revenue from the Use of Money and Property		978,495	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	29,692
State			Library Services	18,562
Highway Users Tax		2,922,099	Park and Recreation Fees	2,346
Motor Vehicle In-Lieu Tax		3,362,801	Other:	
Realignment from the Vehicle License Fee Fund		2,924,750	Personnel Services	570,876
Public Assistance Administration		4,711,626	Building Maintenance and Grounds	—
Public Assistance Programs		2,642,540	Administrative Services	—
Realignment for Social Services		2,256,809	Other	1,110,765
Health:			Total Charges for Current Services	4,989,352
Aid for Mental Health		5,380,474	Miscellaneous Revenue	
Realignment for Mental Health		1,185,044	Other Sales	88,975
Medically Indigent Adults		—	Tobacco Settlement	558,031
Alcohol and Drug Abuse		417,396	Welfare Repayments	129,921
Other Aid for Health		772,672	Cancelled Warrants	548
Realignment for Health Services		885,193	Other	364,109
Homeowners' Property Tax Relief		161,550	Total Miscellaneous Revenue	1,141,584
Open Space Tax Relief		764,196	Other Financing Sources	
SB90 Mandated Costs		258,943	Sale of Fixed Assets	93,783
Public Safety Fund		1,920,659	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,277,936	Total Other Financing Sources	93,783
Office of Criminal Justice and Planning Programs		342,360	Total General County Revenues Before Transfers	77,756,313
Library		44,551	Transfers In	
District Attorney Programs		60,444	Total Transfers In from Enterprises	134,438
Law Enforcement		1,177,080	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		2,724,324	Total General County Revenues and Transfers In	\$ 77,890,751
Total State		36,193,447		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Siskiyou

General		Public Ways and Facilities	
Board of Supervisors	\$ 410,592	Total Roads	10,732,782
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	520,038	Total Transportation Systems	5,305
Other	23,753	Total Parking Facilities	—
Total Legislative and Administrative	954,383	Total Public Ways and Facilities	10,738,087
Finance		Health	
Auditor-Controller	1,327,726	Total Public Health	5,372,912
Treasurer-Tax Collector	681,006	Total Medical Care	44,331
Assessor	1,187,860	Total Mental Health	6,339,258
Other	—	Total Drug and Alcohol Abuse Services	1,313,579
Total Finance	3,196,592	Total Health	13,070,080
Counsel		Sanitation	
County Counsel	738,725	Total Refuse Collection and Disposal	70,310
Other	—	Total Sanitation	70,310
Total Counsel	738,725	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	234,932	Administration	6,526,159
Total Communications	—	Aid Programs - Cash (Grants)	4,620,842
Total Property Management	544,622	Total Welfare	11,147,001
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	5,738,086
Courts	—	Other	—
Other	2,152,955	Total Social Services	5,738,086
Total Plant Acquisition	2,152,955	General Relief	
Total Promotion	291,030	Aid to Indigents	191,000
Total Other General	1,288,291	Indigent Burial	1,524
Total General	9,401,530	Total General Relief	192,524
Public Protection		Total Care of Court Wards	221,027
Judicial		Total Veteran Services	59,928
Trial Court Maintenance of Effort (MOE)	615,581	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	345,163	Workforce Investment Act (WIA)	—
Other Trial Court	112,806	Other	170,864
County Clerk	223,783	Total Other Public Assistance	170,864
Grand Jury (Including Audit)	21,522	Total Public Assistance	17,529,430
District Attorney-Prosecution	1,887,033	Education	
District Attorney-Family Support	2,981,732	Total School Administration	—
Public Defender	524,553	Total Library Services	800,753
Court Appointed Counsel	352,771	Total Agricultural Education	114,098
Other	13,000	Total Other Education	—
Total Judicial	7,077,944	Total Education	914,851
Total Police Protection	8,465,358	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	38,100
Adult Detention	3,565,576	Total Cultural Services	94,296
Juvenile Detention	676,054	Total Veteran Memorial Building	—
Probation	1,319,922	Total Small Craft Harbors	—
Total Detention and Correction	5,561,552	Total Recreation and Cultural	132,396
Total Fire Protection	270,099	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	90,966
Protective Inspection		Total Interest on Long-Term Debt	35,232
Agricultural Commissioner	1,076,974	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	364,716	Total Debt Service	126,198
Other	—	Total General County Expenditures Before Transfers	76,141,870
Total Protective Inspection	1,441,690	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	25,484
Local Agency Formation Commission (LAFCO)	17,547	Operating Transfers Between Funds Other Than	—
Recorder	292,360	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 76,167,354
Emergency Services	71,366		
Planning and Zoning	691,491		
Pound	155,257		
Other	114,324		
Total Other Protection	1,342,345		
Total Public Protection	24,158,988		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 31,166,597	\$ 7,384,521	\$ 23,782,076

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Siskiyou

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Airport Construction 1	—	—	—	—	—	—	\$ 6,864
Airport Construction 2	—	—	—	—	—	—	17,049
99-01 Sheriff Sharp Copier	—	—	—	—	—	—	2,943
99-02 Jail Van	—	—	—	—	—	—	7,891
99-03 Sheriff-Ford Expedition	—	—	—	—	—	—	5,850
99-04 Sheriff Chevy Tahoe	—	—	—	—	—	—	6,918
99-05 Sheriff Ford Crew Cab	—	—	—	—	—	—	8,149
99-06 Sheriff Ford Explorer	—	—	—	—	—	—	5,439
99-07 Sheriff Chevy Tahoe	—	—	—	—	—	—	7,946
Clerks Voting System	—	—	—	—	—	—	237,624
Dump Closure Liability	—	—	—	—	—	—	2,321,368
Solid Waste Facility Compliance	—	—	—	—	—	—	433,334
01-02-01 BHS Ford Explorer	—	—	—	—	—	—	17,310
02/03 Compens. Absences (GLTD)	—	—	—	—	—	—	2,184,876
02/03 Compensated Absences	—	—	—	—	—	—	63,935
Loan from Rural Development (RDA)	—	—	—	—	—	—	207,384
Total Other Long-Term Debt Schedule				—	—	—	5,534,880
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 5,534,880
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ —			

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	\$ —
Gross Patient Revenue	—
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 129,738
Local Cash Grants	584,871
State Cash Grants	129,060
Federal Cash Grants	—
Other Revenues	14,187
Total Revenues	857,856
Purchased Transportation	—
Other Expenses	871,899
Total Expenses	871,899
Net Transit Income (Loss)	(14,043)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (14,043)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Siskiyou

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	82,039
Total Operating Expenses		82,282
Net Operating Income (Loss)		(243)
Total Non-Operating Revenue		109,832
Total Non-Operating Expenses		2,163
Income (Loss) Before Operating Transfers		107,426
Transfers In from the County		25,484
Transfers Out to the County		27,216
Net Transfers In (Out)		(1,732)
Net Income (Loss)	\$	105,694
Current Year Capital Outlay (Enterprise Activity)	\$	62,373

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	2,162,305
Total Operating Expenses		3,236,874
Net Operating Income (Loss)		(1,074,569)
Total Non-Operating Revenues		69,085
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(1,005,484)
Transfers In from the County		—
Transfers Out to the County		107,222
Net Transfers In (Out)		(107,222)
Net Income (Loss)	\$	(1,112,706)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Solano

Taxes			Federal	
Property Taxes			Public Assistance Administration	24,136,203
County Wide Secured and Unsecured	\$	44,317,207	Public Assistance Programs	53,146,062
Less Than County Wide Funds - Secured and Unsecured		4,391,447	Health Administration	487,300
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	4,450,693
Prior Year Secured and Unsecured		133,561	Community Development Block Grant	—
Total Property Taxes		48,842,215	Health Grants	2,512,689
Other Taxes			Other:	
Sales and Use Taxes		1,829,179	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		561,057	Office of Criminal Justice and Planning Programs	—
Property Transfer		2,763,374	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		—	District Attorney Programs	—
Timber Yield		—	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	—
Other		3,838,586	Other	—
Total Other Taxes		8,992,196	Total Federal	84,732,947
Total Taxes		57,834,411	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	12,097,993
Capital Outlay		—	Total Other Aid	12,097,993
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	3,202,717
Animal Licenses		141,727	Property Tax Administrative Fees	—
Business Licenses		875,532	Auditing and Accounting Fees	1,444,576
Construction Permits		8,330,274	Communication Services	—
Road Privileges and Permits		137,548	Election Services	289,918
Zoning Permits		113,453	Legal Services	1,276,745
Franchises		765,117	Planning and Engineering Services	672,219
Other		1,360,509	Agricultural Services	50,296
Total Licenses Permits and Franchises		11,724,160	Civil Process Services	209,248
Fines, Forfeitures and Penalties			Court Fees and Costs	1,927,894
Vehicle Code Fines		3,347,417	Booking Fees	—
Other Court Fines		2,121,815	Estate Fees	74,882
Forfeitures and Penalties		966,187	Human Services	87,166
Penalties and Cost on Delinquent Taxes		3,195,113	Law Enforcement Services	2,893,368
Total Fines, Forfeitures and Penalties		9,630,532	Recording Fees	4,410,599
Revenue from Use of Money and Property			Road and Street Services	979,545
Interest		9,246,325	Health Fees	4,331,370
Rents and Concessions		413,713	Mental Health Services	8,444,974
Royalties		62,449	California Children Services	2,503,517
Total Revenue from the Use of Money and Property		9,722,487	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	208,196
State			Library Services	3,729,676
Highway Users Tax		6,175,990	Park and Recreation Fees	342,716
Motor Vehicle In-Lieu Tax		26,896,335	Other:	
Realignment from the Vehicle License Fee Fund		14,293,930	Personnel Services	—
Public Assistance Administration		11,768,518	Building Maintenance and Grounds	—
Public Assistance Programs		20,293,358	Administrative Services	4,573,435
Realignment for Social Services		10,945,065	Other	14,047,757
Health:			Total Charges for Current Services	55,700,814
Aid for Mental Health		10,885,225	Miscellaneous Revenue	
Realignment for Mental Health		12,714,513	Other Sales	116,217
Medically Indigent Adults		—	Tobacco Settlement	55,088,473
Alcohol and Drug Abuse		2,520,394	Welfare Repayments	—
Other Aid for Health		22,867,043	Cancelled Warrants	—
Realignment for Health Services		4,232,915	Other	1,419,059
Homeowners' Property Tax Relief		1,167,459	Total Miscellaneous Revenue	56,623,749
Open Space Tax Relief		716,768	Other Financing Sources	
SB90 Mandated Costs		27,770	Sale of Fixed Assets	87,332
Public Safety Fund		23,171,892	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	119,013,979
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—	Total Other Financing Sources	119,101,311
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	605,027,620
Library		668,860	Transfers In	
District Attorney Programs		2,607,911	Total Transfers In from Enterprises	—
Law Enforcement		4,553,941	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		11,351,329	Total General County Revenues and Transfers In	\$ 605,027,620
Total State		187,859,216		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Solano

General		Public Ways and Facilities	
Board of Supervisors	\$ 932,597	Total Roads	11,322,487
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,534,431	Total Transportation Systems	—
Other	408,464	Total Parking Facilities	—
Total Legislative and Administrative	3,875,492	Total Public Ways and Facilities	11,322,487
Finance		Health	
Auditor-Controller	2,915,791	Total Public Health	28,985,521
Treasurer-Tax Collector	2,166,254	Total Medical Care	12,997,729
Assessor	3,557,043	Total Mental Health	38,057,657
Other	—	Total Drug and Alcohol Abuse Services	4,536,708
Total Finance	8,639,088	Total Health	84,577,615
Counsel		Sanitation	
County Counsel	1,946,769	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,946,769	Public Assistance	
Total Personnel	1,427,301	Welfare	
Total Elections	1,611,833	Administration	61,267,071
Total Communications	—	Aid Programs - Cash (Grants)	45,645,319
Total Property Management	208,586	Total Welfare	106,912,390
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	6,352,372
Courts	9,547	Other	3,973,783
Other	28,009,476	Total Social Services	10,326,155
Total Plant Acquisition	28,019,023	General Relief	
Total Promotion	149,094	Aid to Indigents	6,270,253
Total Other General	10,208,038	Indigent Burial	9,185
Total General	56,085,224	Total General Relief	6,279,438
Public Protection		Total Care of Court Wards	48,575
Judicial		Total Veteran Services	415,517
Trial Court Maintenance of Effort (MOE)	8,951,419	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	615,263	Workforce Investment Act (WIA)	4,232,014
Other Trial Court	3,268,128	Other	137,134
County Clerk	—	Total Other Public Assistance	4,369,148
Grand Jury (Including Audit)	101,339	Total Public Assistance	128,351,223
District Attorney-Prosecution	12,594,123	Education	
District Attorney-Family Support	12,168,148	Total School Administration	—
Public Defender	8,321,759	Total Library Services	13,685,972
Court Appointed Counsel	—	Total Agricultural Education	216,117
Other	2,846,041	Total Other Education	—
Total Judicial	48,866,220	Total Education	13,902,089
Total Police Protection	44,119,150	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	881,114
Adult Detention	4,305,205	Total Cultural Services	—
Juvenile Detention	10,180,877	Total Veteran Memorial Building	34,113
Probation	19,060,177	Total Small Craft Harbors	—
Total Detention and Correction	33,546,259	Total Recreation and Cultural	915,227
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	7,168,542
Protective Inspection		Total Interest on Long-Term Debt	4,804,733
Agricultural Commissioner	1,989,662	Total Interest on Short-Term Notes and Warrants	2,601,668
Building Inspector	1,208,295	Total Debt Service	14,574,943
Other	—	Total General County Expenditures Before Transfers	453,841,768
Total Protective Inspection	3,197,957	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	276,880	Operating Transfers Between Funds Other Than	—
Recorder	2,482,922	Governmental and Enterprise	—
Coroner	1,053,141	Total General County Expenditures and Transfers Out	\$ 453,841,768
Emergency Services	687,539		
Planning and Zoning	7,353,924		
Pound	1,528,715		
Other	1,000,253		
Total Other Protection	14,383,374		
Total Public Protection	144,112,960		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 346,990,978	\$ 41,004,925	\$ 305,986,053

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Solano

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Nut Tree Airport Hangars	2002	—	—	\$ 1,300,000	\$ —	\$ —	\$ 1,300,000
CA Energy Commission	2001	—	—	1,027,088	—	103,817	820,562
Total State Construction Loans				2,327,088	—	103,817	2,120,562
Other Long-Term Debt Schedule							
2001 Refunding - COP	—	—	—	—	—	—	13,460,000
Advanta Bank Corp Lease	—	—	—	—	—	—	—
Ameritech/SBC Capital Svcs	—	—	—	—	—	—	316,645
Compensated Absences	—	—	—	—	—	—	13,674,721
MIOCR Housing Facility	—	—	—	—	—	—	480,845
Total Other Long-Term Debt Schedule				—	—	—	27,932,211
County Total Bonds and Other Long-Term Debt				\$ 2,327,088	\$ —	\$ 103,817	\$ 30,052,773

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 278,442,012

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	<u>—</u>
Total Other Operating Revenues	—
Total Operating Revenue	<u>—</u>
Total Operating Expenses	—
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	<u>—</u>
Net Income Before Extraordinary Items	<u>—</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	<u>—</u>
Purchased Transportation	—
Other Expenses	—
Total Expenses	<u>—</u>
Net Transit Income (Loss)	<u>—</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ —</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Solano

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 930,118
Total Operating Expenses	1,125,222
Net Operating Income (Loss)	(195,104)
Total Non-Operating Revenue	1,616,341
Total Non-Operating Expenses	164,660
Income (Loss) Before Operating Transfers	1,256,577
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 1,256,577
Current Year Capital Outlay (Enterprise Activity)	\$ 185,283

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Fouts Springs YF

Total Operating Revenue	\$ 3,228,060
Total Operating Expense	4,491,084
Net Operating Income (Loss)	(1,263,024)
Total Non-Operating Revenue	924,737
Total Non-Operating Expenses	123,844
Income (Loss) Before Operating Transfers	(462,131)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (462,131)
Current Year Capital Outlay	\$ 20,086

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Miscellaneous Revenues have increased significantly due to the receipt of \$55,088,473 in Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues.
Reference: Table 6, Statement of General County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Sonoma

Taxes				Federal	
Property Taxes				Public Assistance Administration	19,682,137
County Wide Secured and Unsecured	\$	97,057,595		Public Assistance Programs	5,754,551
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	5,914
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	3,165,153
Prior Year Secured and Unsecured		125,245		Community Development Block Grant	—
Total Property Taxes		97,182,840		Health Grants	—
Other Taxes				Other:	
Sales and Use Taxes		12,406,104		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		371,790		Office of Criminal Justice and Planning Programs	111,830
Property Transfer		5,149,363		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		5,421,381		District Attorney Programs	10,483,250
Timber Yield		38,768		Aging Programs	1,451,016
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	4,453,385
Utility Users Tax		—		Law Enforcement	142,896
Other		1,714		Other	9,588,017
Total Other Taxes		23,389,120		Total Federal	54,838,149
Total Taxes		120,571,960		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	9,014,677
Capital Outlay		—		Total Other Aid	9,014,677
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	5,632,371
Animal Licenses		403,844		Property Tax Administrative Fees	1,765,662
Business Licenses		1,478,313		Auditing and Accounting Fees	2,121,801
Construction Permits		7,268,657		Communication Services	415,100
Road Privileges and Permits		54,534		Election Services	659,750
Zoning Permits		—		Legal Services	1,256,003
Franchises		1,964,290		Planning and Engineering Services	3,395,435
Other		1,128,852		Agricultural Services	373,389
Total Licenses Permits and Franchises		12,298,490		Civil Process Services	209,410
Fines, Forfeitures and Penalties				Court Fees and Costs	862,597
Vehicle Code Fines		243,096		Booking Fees	1,241,984
Other Court Fines		3,677,010		Estate Fees	138,460
Forfeitures and Penalties		2,138,447		Human Services	123,122
Penalties and Cost on Delinquent Taxes		2,200,000		Law Enforcement Services	879,021
Total Fines, Forfeitures and Penalties		8,258,553		Recording Fees	5,939,969
Revenue from Use of Money and Property				Road and Street Services	2,876,564
Interest		12,870,156		Health Fees	3,002,109
Rents and Concessions		633,034		Mental Health Services	2,325,565
Royalties		—		California Children Services	—
Total Revenue from the Use of Money and Property		13,503,190		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	7,552,695
State				Library Services	10,476
Highway Users Tax		9,269,724		Park and Recreation Fees	1,457,606
Motor Vehicle In-Lieu Tax		32,317,548		Other:	
Realignment from the Vehicle License Fee Fund		21,999,534		Personnel Services	915
Public Assistance Administration		44,882,276		Building Maintenance and Grounds	—
Public Assistance Programs		22,568,467		Administrative Services	—
Realignment for Social Services		10,688,654		Other	21,265,255
Health:				Total Charges for Current Services	63,505,259
Aid for Mental Health		6,669,551		Miscellaneous Revenue	
Realignment for Mental Health		9,698,616		Other Sales	2,871,324
Medically Indigent Adults		—		Tobacco Settlement	—
Alcohol and Drug Abuse		—		Welfare Repayments	2,432
Other Aid for Health		16,022,179		Cancelled Warrants	—
Realignment for Health Services		6,606,604		Other	6,033,023
Homeowners' Property Tax Relief		1,344,749		Total Miscellaneous Revenue	8,906,779
Open Space Tax Relief		421,695		Other Financing Sources	
SB90 Mandated Costs		—		Sale of Fixed Assets	—
Public Safety Fund		33,040,194		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—		Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	534,465,994
Library		—		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	460
Law Enforcement		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		28,039,146		Total General County Revenues and Transfers In	\$ 534,466,454
Total State		243,568,937			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Sonoma

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,906,634	Total Roads	33,286,363
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,026,848	Total Transportation Systems	—
Other	766,965	Total Parking Facilities	—
Total Legislative and Administrative	4,700,447	Total Public Ways and Facilities	33,286,363
Finance		Health	
Auditor-Controller	9,021,550	Total Public Health	48,480,487
Treasurer-Tax Collector	3,755,306	Total Medical Care	—
Assessor	7,496,459	Total Mental Health	37,558,274
Other	792,633	Total Drug and Alcohol Abuse Services	11,168,082
Total Finance	21,065,948	Total Health	97,206,843
Counsel		Sanitation	
County Counsel	3,772,803	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,772,803	Public Assistance	
Total Personnel	3,524,223	Welfare	
Total Elections	2,258,945	Administration	58,389,664
Total Communications	1,528,965	Aid Programs - Cash (Grants)	27,938,030
Total Property Management	12,634,433	Total Welfare	86,327,694
Plant Acquisition		Social Services	
Jails	8,193,268	Administration and Programs	15,643,571
Courts	269,943	Other	—
Other	9,161,147	Total Social Services	15,643,571
Total Plant Acquisition	17,624,358	General Relief	
Total Promotion	3,495,791	Aid to Indigents	638,269
Total Other General	14,376,468	Indigent Burial	—
Total General	84,982,381	Total General Relief	638,269
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	316,356
Trial Court Maintenance of Effort (MOE)	8,479,465	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,051,276	Workforce Investment Act (WIA)	2,959,110
Other Trial Court	5,476,004	Other	5,412,208
County Clerk	441,351	Total Other Public Assistance	8,371,318
Grand Jury (Including Audit)	80,088	Total Public Assistance	111,297,208
District Attorney-Prosecution	13,214,360	Education	
District Attorney-Family Support	15,103,437	Total School Administration	—
Public Defender	6,065,550	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	559,594
Other	—	Total Other Education	—
Total Judicial	49,911,531	Total Education	559,594
Total Police Protection	44,380,422	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	8,081,032
Adult Detention	40,598,117	Total Cultural Services	—
Juvenile Detention	19,769,709	Total Veteran Memorial Building	1,222,825
Probation	9,248,514	Total Small Craft Harbors	—
Total Detention and Correction	69,616,340	Total Recreation and Cultural	9,303,857
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	6,842,295
Protective Inspection		Total Interest on Long-Term Debt	8,215,768
Agricultural Commissioner	2,273,987	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	15,058,063
Other	561,039	Total General County Expenditures Before Transfers	540,663,500
Total Protective Inspection	2,835,026	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	127,500
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,760,327	Governmental and Enterprise	—
Coroner	1,565,263	Total General County Expenditures and Transfers Out	\$ 540,791,000
Emergency Services	1,156,831		
Planning and Zoning	14,757,383		
Pound	2,399,276		
Other	586,792		
Total Other Protection	22,225,872		
Total Public Protection	188,969,191		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 379,390,853	\$ 175,071,952	\$ 204,318,901

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Sonoma

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Fund Obligation	1993	1993	2013	\$ 97,400,000	\$ 97,400,000	\$ 13,515,000	\$ 83,885,000
Pension Fund Obligation 2003 A	2003	2003	2023	210,200,000	210,200,000	—	210,200,000
Total Pension Obligation Bonds				307,600,000	307,600,000	13,515,000	294,085,000
Special Assessment Bonds							
1915 Act - Road and Sewer Imprvmts.	1982	1982	2011	32,787,075	32,787,075	25,275,359	7,511,716
Total Special Assessment Bonds				32,787,075	32,787,075	25,275,359	7,511,716
State Construction Loans							
Marina Air. Hangars	1984	—	—	16,757,240	—	2,332,770	13,827,803
Hangar and Building	2003	—	—	2,562,000	—	—	2,562,000
Total State Construction Loans				19,319,240	—	2,332,770	16,389,803
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	19,561,000
Postclosure Landfill Liability	—	—	—	—	—	—	20,679,758
Various Short-Term Capital Leases	—	—	—	—	—	—	2,455,210
Total Other Long-Term Debt Schedule				—	—	—	42,695,968
County Total Bonds and Other Long-Term Debt				\$ 359,706,315	\$ 340,387,075	\$ 41,123,129	\$ 360,682,487

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 1,549,952
Local Cash Grants	7,346,119
State Cash Grants	627,902
Federal Cash Grants	30,809
Other Revenues	174,984
Total Revenues	9,729,766
Purchased Transportation	6,694,987
Other Expenses	2,786,631
Total Expenses	9,481,618
Net Transit Income (Loss)	248,148
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 248,148
Capital Additions to Equity	
Total Local Capital Grants	\$ 480,959
Total State Capital Grants	1,327,182
Total Federal Capital Grants	1,645,920
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 3,454,061

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sonoma

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	1,724,920
Total Operating Expenses		2,049,235
Net Operating Income (Loss)		(324,315)
Total Non-Operating Revenue		1,189,840
Total Non-Operating Expenses		124,411
Income (Loss) Before Operating Transfers		741,114
Transfers In from the County		127,500
Transfers Out to the County		—
Net Transfers In (Out)		127,500
Net Income (Loss)	\$	868,614
Current Year Capital Outlay (Enterprise Activity)	\$	4,010,777

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	31,532,070
Total Operating Expenses		27,135,143
Net Operating Income (Loss)		4,396,927
Total Non-Operating Revenues		1,493,714
Total Non-Operating Expenses		89,411
Income (Loss) Before Operating Transfers		5,801,230
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	5,801,230
Current Year Capital Outlay (Enterprise Activity)	\$	11,069,070

Other Enterprise Statement of Revenues and Expenses: Harbor		
Total Operating Revenue	\$	1,259,520
Total Operating Expense		1,367,905
Net Operating Income (Loss)		(108,385)
Total Non-Operating Revenue		12,236
Total Non-Operating Expenses		57,905
Income (Loss) Before Operating Transfers		(154,054)
Transfers In from the County		—
Transfers Out to the County		460
Net Transfers In (Out)		(460)
Net Income (Loss)	\$	(154,514)
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Stanislaus

Taxes			Federal	
Property Taxes			Public Assistance Administration	56,434,650
County Wide Secured and Unsecured	\$	27,543,771	Public Assistance Programs	32,494,154
Less Than County Wide Funds - Secured and Unsecured		618,597	Health Administration	1,856,492
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	14,894,753
Prior Year Secured and Unsecured		737,232	Community Development Block Grant	289,947
Total Property Taxes		28,899,600	Health Grants	4,706,881
Other Taxes			Other:	
Sales and Use Taxes		17,450,682	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		1,981,096	Office of Criminal Justice and Planning Programs	—
Property Transfer		2,042,501	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		535,984	District Attorney Programs	1,759,115
Timber Yield		—	Aging Programs	1,605,214
Aircraft		284,276	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	659,507
Utility Users Tax		—	Law Enforcement	187,327
Other		7,036,979	Other	6,148,394
Total Other Taxes		29,331,518	Total Federal	121,036,434
Total Taxes		58,231,118	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	1,399,325
Capital Outlay		—	Total Other Aid	1,399,325
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	631,870
Animal Licenses		285,659	Property Tax Administrative Fees	605,133
Business Licenses		59,478	Auditing and Accounting Fees	12,223
Construction Permits		1,553,580	Communication Services	—
Road Privileges and Permits		71,077	Election Services	286,806
Zoning Permits		210,834	Legal Services	269,533
Franchises		918,309	Planning and Engineering Services	9,388,342
Other		309,289	Agricultural Services	447,965
Total Licenses Permits and Franchises		3,408,226	Civil Process Services	349,498
Fines, Forfeitures and Penalties			Court Fees and Costs	1,890,290
Vehicle Code Fines		870,830	Booking Fees	—
Other Court Fines		2,368,952	Estate Fees	165,967
Forfeitures and Penalties		1,602,483	Human Services	566,349
Penalties and Cost on Delinquent Taxes		3,150,004	Law Enforcement Services	9,219,231
Total Fines, Forfeitures and Penalties		7,992,269	Recording Fees	4,627,396
Revenue from Use of Money and Property			Road and Street Services	88,001
Interest		7,011,132	Health Fees	4,212,027
Rents and Concessions		768,762	Mental Health Services	15,607,954
Royalties		—	California Children Services	85,751
Total Revenue from the Use of Money and Property		7,779,894	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	523,540
State			Library Services	759,842
Highway Users Tax		8,131,372	Park and Recreation Fees	1,647,576
Motor Vehicle In-Lieu Tax		32,658,197	Other:	
Realignment from the Vehicle License Fee Fund		17,819,160	Personnel Services	—
Public Assistance Administration		54,296,012	Building Maintenance and Grounds	—
Public Assistance Programs		40,092,609	Administrative Services	—
Realignment for Social Services		10,407,806	Other	14,812,658
Health:			Total Charges for Current Services	66,197,952
Aid for Mental Health		9,291,005	Miscellaneous Revenue	
Realignment for Mental Health		9,854,472	Other Sales	232,461
Medically Indigent Adults		—	Tobacco Settlement	5,498,739
Alcohol and Drug Abuse		2,248,874	Welfare Repayments	—
Other Aid for Health		2,410,591	Cancelled Warrants	—
Realignment for Health Services		4,794,925	Other	3,120,310
Homeowners' Property Tax Relief		637,721	Total Miscellaneous Revenue	8,851,510
Open Space Tax Relief		1,737,231	Other Financing Sources	
SB90 Mandated Costs		2,418,246	Sale of Fixed Assets	288,639
Public Safety Fund		27,375,001	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	290,938
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,099,536	Total Other Financing Sources	579,577
Office of Criminal Justice and Planning Programs		6,407,873	Total General County Revenues Before Transfers	533,275,354
Library		422,800	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	7,777,231
Law Enforcement		935,215	Operating Transfers Between Funds Other Than Governmental and Enterprise	778,737
Other		23,760,403	Total General County Revenues and Transfers In	\$ 541,831,322
Total State		257,799,049		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Stanislaus

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,208,034	Total Roads	19,450,045
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	5,469,859	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	6,677,893	Total Public Ways and Facilities	19,450,045
Finance		Health	
Auditor-Controller	3,436,239	Total Public Health	20,662,794
Treasurer-Tax Collector	2,134,105	Total Medical Care	24,449,667
Assessor	4,734,803	Total Mental Health	53,649,815
Other	543,935	Total Drug and Alcohol Abuse Services	6,344,730
Total Finance	10,849,082	Total Health	105,107,006
Counsel		Sanitation	
County Counsel	1,610,627	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,610,627	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	1,547,254	Administration	97,439,892
Total Communications	—	Aid Programs - Cash (Grants)	2,697,112
Total Property Management	6,385,245	Total Welfare	100,137,004
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	71,345,699
Courts	—	Other	—
Other	13,115,375	Total Social Services	71,345,699
Total Plant Acquisition	13,115,375	General Relief	
Total Promotion	438,450	Aid to Indigents	—
Total Other General	12,984,634	Indigent Burial	—
Total General	53,608,560	Total General Relief	—
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	5,824,119	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	18,199,965
Other Trial Court	4,602,894	Other	—
County Clerk	2,175,391	Total Other Public Assistance	18,199,965
Grand Jury (Including Audit)	112,106	Total Public Assistance	189,682,668
District Attorney-Prosecution	10,139,232	Education	
District Attorney-Family Support	17,184,553	Total School Administration	—
Public Defender	5,910,537	Total Library Services	8,636,042
Court Appointed Counsel	—	Total Agricultural Education	363,663
Other	845,276	Total Other Education	—
Total Judicial	46,794,108	Total Education	8,999,705
Total Police Protection	32,526,451	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	8,297,842
Adult Detention	24,099,563	Total Cultural Services	—
Juvenile Detention	8,641,168	Total Veteran Memorial Building	—
Probation	7,628,414	Total Small Craft Harbors	—
Total Detention and Correction	40,369,145	Total Recreation and Cultural	8,297,842
Total Fire Protection	725,568	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	10,208,077
Protective Inspection		Total Interest on Long-Term Debt	11,153,091
Agricultural Commissioner	2,644,305	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,497,161	Total Debt Service	21,361,168
Other	—	Total General County Expenditures Before Transfers	539,105,103
Total Protective Inspection	4,141,466	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,644,591
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	118,050
Coroner	864,540	Total General County Expenditures and Transfers Out	\$ 540,867,744
Emergency Services	1,233,201		
Planning and Zoning	2,661,589		
Pound	2,189,893		
Other	1,092,148		
Total Other Protection	8,041,371		
Total Public Protection	132,598,109		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 200,767,258	\$ 106,185,817	\$ 94,581,441

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Stanislaus

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1998	2013	\$ 108,970,000	\$ 108,970,000	\$ 21,890,000	\$ 87,080,000
Total Pension Obligation Bonds				108,970,000	108,970,000	21,890,000	87,080,000
Other Long-Term Debt Schedule							
Advances from Other Funds	—	—	—	—	—	—	7,390,482
Capital Leases	—	—	—	—	—	—	290,938
Capital Leases - Enterprise	—	—	—	—	—	—	641,547
Compensated Absences	—	—	—	—	—	—	22,270,782
Postclosure Landfill Liability	—	—	—	—	—	—	17,390,467
Total Other Long-Term Debt Schedule				—	—	—	47,984,216
County Total Bonds and Other Long-Term Debt				\$ 108,970,000	\$ 108,970,000	\$ 21,890,000	\$ 135,064,216

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 126,791,730
--------------------------------	-----------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 47,239,241
Total Deductions from Revenues	21,328,072
Net Patient Revenue	25,911,169
Total Other Operating Revenues	11,145,574
Total Operating Revenue	37,056,743
Total Operating Expenses	37,084,986
Net Operating Income (Loss)	(28,243)
Total Non-Operating Revenue	687,224
Total Non-Operating Expenses	—
Net Non-Operating Income	687,224
Net Income Before Extraordinary Items	658,981
Extraordinary Items	—
Income (Loss) Before Operating Transfers	658,981
Transfers In from the County	1,295,321
Transfers Out to the County	5,783,617
Net Transfers In (Out)	(4,488,296)
Net Income (Loss)	\$ (3,829,315)
Current Year Capital Outlay (Enterprise Activity)	\$ 459,361

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 168,851
Local Cash Grants	1,892,035
State Cash Grants	1,003
Federal Cash Grants	193,271
Other Revenues	56,479
Total Revenues	2,311,639
Purchased Transportation	1,604,066
Other Expenses	475,322
Total Expenses	2,079,388
Net Transit Income (Loss)	232,251
Gain or Loss on Disposal of Fixed Assets	(10,365)
Total Operator Net Income (Loss)	\$ 221,886
Capital Additions to Equity	
Total Local Capital Grants	\$ 328,429
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 328,429

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Stanislaus

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 14,801,372
Total Operating Expenses	15,233,221
Net Operating Income (Loss)	(431,849)
Total Non-Operating Revenues	1,500,185
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	1,068,336
Transfers In from the County	—
Transfers Out to the County	822,949
Net Transfers In (Out)	(822,949)
Net Income (Loss)	\$ 245,387
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Jail Commissary

Total Operating Revenue	\$ 1,230,427
Total Operating Expense	1,400,729
Net Operating Income (Loss)	(170,302)
Total Non-Operating Revenue	69,280
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(101,022)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (101,022)
Current Year Capital Outlay	\$ 37,177

Other Enterprise Statement of Revenues and Expenses: Stan. Behav. Hlth.

Total Operating Revenue	\$ 14,882,506
Total Operating Expense	13,798,678
Net Operating Income (Loss)	1,083,828
Total Non-Operating Revenue	—
Total Non-Operating Expenses	55,231
Income (Loss) Before Operating Transfers	1,028,597
Transfers In from the County	349,270
Transfers Out to the County	1,170,665
Net Transfers In (Out)	(821,395)
Net Income (Loss)	\$ 207,202
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Sutter

Taxes			Federal	
Property Taxes			Public Assistance Administration	4,582,548
County Wide Secured and Unsecured	\$	9,391,038	Public Assistance Programs	11,380,226
Less Than County Wide Funds - Secured and Unsecured		283,038	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		2,183	Community Development Block Grant	10,000
Total Property Taxes		9,676,259	Health Grants	4,949,577
Other Taxes			Other:	
Sales and Use Taxes		2,814,312	Community Oriented Policing Services (COPS)	26,250
Transportation Tax (Non-Transit)		991,860	Office of Criminal Justice and Planning Programs	26,488
Property Transfer		330,885	DEA Programs/Drug and Alcohol Programs	900,743
Transient Lodging		12,780	District Attorney Programs	60,253
Timber Yield		—	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		165,000	Road Projects	923,584
Utility Users Tax		—	Law Enforcement	51,871
Other		—	Other	231,286
Total Other Taxes		4,314,837	Total Federal	23,142,826
Total Taxes		13,991,096	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	1,000,778
Capital Outlay		—	Total Other Aid	1,000,778
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	136,746
Animal Licenses		89,344	Property Tax Administrative Fees	436,242
Business Licenses		—	Auditing and Accounting Fees	2,000
Construction Permits		263,099	Communication Services	—
Road Privileges and Permits		25,670	Election Services	73,843
Zoning Permits		21,927	Legal Services	2,789
Franchises		1,810,076	Planning and Engineering Services	116,319
Other		212,538	Agricultural Services	156,631
Total Licenses Permits and Franchises		2,422,654	Civil Process Services	35,917
Fines, Forfeitures and Penalties			Court Fees and Costs	1,156,614
Vehicle Code Fines		—	Booking Fees	—
Other Court Fines		760,188	Estate Fees	34,269
Forfeitures and Penalties		199,694	Human Services	48,818
Penalties and Cost on Delinquent Taxes		756,429	Law Enforcement Services	1,139,375
Total Fines, Forfeitures and Penalties		1,716,311	Recording Fees	458,038
Revenue from Use of Money and Property			Road and Street Services	82,963
Interest		680,998	Health Fees	226,650
Rents and Concessions		99,420	Mental Health Services	923,872
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		780,418	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	115,668
State			Library Services	44,840
Highway Users Tax		2,053,674	Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		5,704,627	Other:	
Realignment from the Vehicle License Fee Fund		4,679,589	Personnel Services	10,152
Public Assistance Administration		5,974,197	Building Maintenance and Grounds	—
Public Assistance Programs		5,600,053	Administrative Services	—
Realignment for Social Services		2,240,564	Other	2,779,256
Health:			Total Charges for Current Services	7,981,002
Aid for Mental Health		3,436,903	Miscellaneous Revenue	
Realignment for Mental Health		3,722,327	Other Sales	10
Medically Indigent Adults		—	Tobacco Settlement	994,230
Alcohol and Drug Abuse		—	Welfare Repayments	—
Other Aid for Health		1,434,751	Cancelled Warrants	—
Realignment for Health Services		1,290,234	Other	452,026
Homeowners' Property Tax Relief		183,531	Total Miscellaneous Revenue	1,446,266
Open Space Tax Relief		—	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	31,265
Public Safety Fund		4,937,992	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		355,521	Total Other Financing Sources	31,265
Office of Criminal Justice and Planning Programs		407,803	Total General County Revenues Before Transfers	97,752,416
Library		444,386	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	—
Law Enforcement		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		2,773,648	Total General County Revenues and Transfers In	\$ 97,752,416
Total State		45,239,800		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Sutter

General		Public Ways and Facilities	
Board of Supervisors	\$ 240,012	Total Roads	5,865,912
Clerk of the Board	103,745	Total Transportation Terminals	—
Administrative Officer	598,317	Total Transportation Systems	—
Other	801,614	Total Parking Facilities	—
Total Legislative and Administrative	1,743,688	Total Public Ways and Facilities	5,865,912
Finance		Health	
Auditor-Controller	858,564	Total Public Health	6,789,288
Treasurer-Tax Collector	376,470	Total Medical Care	—
Assessor	1,597,001	Total Mental Health	15,539,921
Other	197,386	Total Drug and Alcohol Abuse Services	—
Total Finance	3,029,421	Total Health	22,329,209
Counsel		Sanitation	
County Counsel	656,945	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	656,945	Public Assistance	
Total Personnel	522,566	Welfare	
Total Elections	415,535	Administration	6,750,016
Total Communications	1,550,535	Aid Programs - Cash (Grants)	12,476,540
Total Property Management	1,903,816	Total Welfare	19,226,556
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	3,869,495
Courts	—	Other	—
Other	4,855,960	Total Social Services	3,869,495
Total Plant Acquisition	4,855,960	General Relief	
Total Promotion	—	Aid to Indigents	38,134
Total Other General	3,628,734	Indigent Burial	—
Total General	18,307,200	Total General Relief	38,134
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	79,290
Trial Court Maintenance of Effort (MOE)	764,084	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	85,404	Workforce Investment Act (WIA)	—
Other Trial Court	239,923	Other	—
County Clerk	124,664	Total Other Public Assistance	—
Grand Jury (Including Audit)	78,814	Total Public Assistance	23,213,475
District Attorney-Prosecution	1,859,959	Education	
District Attorney-Family Support	3,089,287	Total School Administration	—
Public Defender	408,578	Total Library Services	1,145,197
Court Appointed Counsel	—	Total Agricultural Education	133,896
Other	554,922	Total Other Education	—
Total Judicial	7,205,635	Total Education	1,279,093
Total Police Protection	4,828,724	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	116,884
Adult Detention	3,654,826	Total Cultural Services	188,583
Juvenile Detention	1,046,810	Total Veteran Memorial Building	100,499
Probation	2,475,365	Total Small Craft Harbors	—
Total Detention and Correction	7,177,001	Total Recreation and Cultural	405,966
Total Fire Protection	420,822	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	222,621
Protective Inspection		Total Interest on Long-Term Debt	230,323
Agricultural Commissioner	1,796,679	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	452,944
Other	—	Total General County Expenditures Before Transfers	93,790,233
Total Protective Inspection	1,796,679	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	346,666	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 93,790,233
Emergency Services	—		
Planning and Zoning	—		
Pound	—		
Other	160,907		
Total Other Protection	507,573		
Total Public Protection	21,936,434		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 92,408,005	\$ 22,167,351	\$ 70,240,654

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Sutter

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Construct Hangars	—	—	—	—	—	—	\$ 158,982
Equipment Purchase	—	—	—	—	—	—	—
Equipment Purchase 2	—	—	—	—	—	—	135,069
Total Other Long-Term Debt Schedule				—	—	—	294,051
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 294,051

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 5,038,446
--------------------------------	---------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sutter

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 178,725
Total Operating Expenses	157,418
Net Operating Income (Loss)	21,307
Total Non-Operating Revenue	49,971
Total Non-Operating Expenses	43,751
Income (Loss) Before Operating Transfers	27,527
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 27,527
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Tehama

Taxes				Federal	
Property Taxes				Public Assistance Administration	6,828,366
County Wide Secured and Unsecured	\$	5,744,137		Public Assistance Programs	6,870,667
Less Than County Wide Funds - Secured and Unsecured		1,680,655		Health Administration	5,245
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		19,199		Community Development Block Grant	434,964
Total Property Taxes		7,443,991		Health Grants	—
Other Taxes				Other:	
Sales and Use Taxes		1,056,498		Community Oriented Policing Services (COPS)	60,819
Transportation Tax (Non-Transit)		771,186		Office of Criminal Justice and Planning Programs	528,654
Property Transfer		264,729		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		27,391		District Attorney Programs	135,717
Timber Yield		164,462		Aging Programs	—
Aircraft		17,216		Senior Citizens Programs	227,658
Construction Development Taxes		—		Road Projects	132,884
Utility Users Tax		—		Law Enforcement	59,587
Other		465		Other	1,441,346
Total Other Taxes		2,301,947		Total Federal	16,725,907
Total Taxes		9,745,938		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	569,318
Capital Outlay		—		Total Other Aid	569,318
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	90,547
Animal Licenses		70,683		Property Tax Administrative Fees	157,833
Business Licenses		5,327		Auditing and Accounting Fees	274,179
Construction Permits		656,440		Communication Services	—
Road Privileges and Permits		13,248		Election Services	79,390
Zoning Permits		40,256		Legal Services	118,776
Franchises		746,301		Planning and Engineering Services	131,162
Other		401,901		Agricultural Services	292,431
Total Licenses Permits and Franchises		1,934,156		Civil Process Services	30,003
Fines, Forfeitures and Penalties				Court Fees and Costs	487,875
Vehicle Code Fines		566,639		Booking Fees	49,417
Other Court Fines		1,021,555		Estate Fees	45,857
Forfeitures and Penalties		41,010		Human Services	13,292
Penalties and Cost on Delinquent Taxes		738,538		Law Enforcement Services	348,446
Total Fines, Forfeitures and Penalties		2,367,742		Recording Fees	500,148
Revenue from Use of Money and Property				Road and Street Services	251,223
Interest		1,009,191		Health Fees	30,293
Rents and Concessions		181,218		Mental Health Services	2,296,554
Royalties		—		California Children Services	260
Total Revenue from the Use of Money and Property		1,190,409		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	101,545
State				Library Services	9,711
Highway Users Tax		2,160,237		Park and Recreation Fees	31,101
Motor Vehicle In-Lieu Tax		3,938,190		Other:	
Realignment from the Vehicle License Fee Fund		3,614,517		Personnel Services	88,887
Public Assistance Administration		7,099,690		Building Maintenance and Grounds	—
Public Assistance Programs		2,752,205		Administrative Services	16,303
Realignment for Social Services		2,703,913		Other	401,539
Health:				Total Charges for Current Services	5,846,772
Aid for Mental Health		2,489,212		Miscellaneous Revenue	
Realignment for Mental Health		1,689,909		Other Sales	3,848
Medically Indigent Adults		—		Tobacco Settlement	7,119,265
Alcohol and Drug Abuse		1,414,235		Welfare Repayments	372,194
Other Aid for Health		1,243,688		Cancelled Warrants	25,129
Realignment for Health Services		871,266		Other	669,436
Homeowners' Property Tax Relief		222,157		Total Miscellaneous Revenue	8,189,872
Open Space Tax Relief		968,344		Other Financing Sources	
SB90 Mandated Costs		99,851		Sale of Fixed Assets	36,553
Public Safety Fund		2,473,405		Proceeds from the Sale of Bonds	7,602,264
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		359,892		Total Other Financing Sources	7,638,817
Office of Criminal Justice and Planning Programs		85,825		Total General County Revenues Before Transfers	96,068,028
Library		112,253		Transfers In	
District Attorney Programs		491,306		Total Transfers In from Enterprises	6,333
Law Enforcement		949,928		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		6,119,074		Total General County Revenues and Transfers In	\$ 96,074,361
Total State		41,859,097			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Tehama

General		Public Ways and Facilities	
Board of Supervisors	\$ 324,835	Total Roads	6,777,589
Clerk of the Board	110,755	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	970,015
Other	58,141	Total Parking Facilities	—
Total Legislative and Administrative	493,731	Total Public Ways and Facilities	7,747,604
Finance		Health	
Auditor-Controller	526,973	Total Public Health	2,425,879
Treasurer-Tax Collector	399,535	Total Medical Care	262,303
Assessor	1,065,362	Total Mental Health	6,896,817
Other	233,569	Total Drug and Alcohol Abuse Services	1,488,624
Total Finance	2,225,439	Total Health	11,073,623
Counsel		Sanitation	
County Counsel	342,463	Total Refuse Collection and Disposal	1,917
Other	68,432	Total Sanitation	1,917
Total Counsel	410,895	Public Assistance	
Total Personnel	210,448	Welfare	
Total Elections	294,122	Administration	12,930,563
Total Communications	—	Aid Programs - Cash (Grants)	13,605,080
Total Property Management	757,812	Total Welfare	26,535,643
Plant Acquisition		Social Services	
Jails	4,994,856	Administration and Programs	359,412
Courts	300,015	Other	—
Other	1,995,877	Total Social Services	359,412
Total Plant Acquisition	7,290,748	General Relief	
Total Promotion	45,175	Aid to Indigents	222,265
Total Other General	49,329	Indigent Burial	14,130
Total General	11,777,699	Total General Relief	236,395
Public Protection		Total Care of Court Wards	102,494
Judicial		Total Veteran Services	33,765
Trial Court Maintenance of Effort (MOE)	640,303	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	235,491	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	686,234
County Clerk	110,755	Total Other Public Assistance	686,234
Grand Jury (Including Audit)	11,904	Total Public Assistance	27,953,943
District Attorney-Prosecution	1,289,174	Education	
District Attorney-Family Support	1,817,773	Total School Administration	—
Public Defender	735,183	Total Library Services	522,066
Court Appointed Counsel	—	Total Agricultural Education	84,717
Other	20,239	Total Other Education	—
Total Judicial	4,860,822	Total Education	606,783
Total Police Protection	5,512,369	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	108,253
Adult Detention	2,987,195	Total Cultural Services	—
Juvenile Detention	955,230	Total Veteran Memorial Building	114,038
Probation	2,578,714	Total Small Craft Harbors	—
Total Detention and Correction	6,521,139	Total Recreation and Cultural	222,291
Total Fire Protection	2,000,719	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	923,119
Protective Inspection		Total Interest on Long-Term Debt	401,827
Agricultural Commissioner	576,367	Total Interest on Short-Term Notes and Warrants	59,796
Building Inspector	530,966	Total Debt Service	1,384,742
Other	—	Total General County Expenditures Before Transfers	82,320,090
Total Protective Inspection	1,107,333	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,438,606
Local Agency Formation Commission (LAFCO)	288	Operating Transfers Between Funds Other Than	—
Recorder	265,477	Governmental and Enterprise	—
Coroner	256,867	Total General County Expenditures and Transfers Out	\$ 83,758,696
Emergency Services	153,312		
Planning and Zoning	304,108		
Pound	325,895		
Other	243,159		
Total Other Protection	1,549,106		
Total Public Protection	21,551,488		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 30,710,999	\$ 13,795,400	\$ 16,915,599

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Tehama

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Lease Purchase 4	—	—	—	—	—	—	\$ 341,586
Lease Purchase 2	—	—	—	—	—	—	—
Lease Purchase 3	—	—	—	—	—	—	55,302
Lease Purchase 5	—	—	—	—	—	—	361,818
Compensated Absences	—	—	—	—	—	—	2,495,638
Total Other Long-Term Debt Schedule				—	—	—	3,254,344
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,254,344

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 19,052,552
--------------------------------	----------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 3,680,384
Total Deductions from Revenues	470,486
Net Patient Revenue	3,209,898
Total Other Operating Revenues	74,678
Total Operating Revenue	3,284,576
Total Operating Expenses	5,485,657
Net Operating Income (Loss)	(2,201,081)
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	(2,201,081)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(2,201,081)
Transfers In from the County	1,438,606
Transfers Out to the County	6,333
Net Transfers In (Out)	1,432,273
Net Income (Loss)	\$ (768,808)
Current Year Capital Outlay (Enterprise Activity)	\$ 20,914

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 54,532
Local Cash Grants	633,032
State Cash Grants	152,712
Federal Cash Grants	79,007
Other Revenues	31,541
Total Revenues	950,824
Purchased Transportation	832,436
Other Expenses	286,580
Total Expenses	1,119,016
Net Transit Income (Loss)	(168,192)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (168,192)
Capital Additions to Equity	
Total Local Capital Grants	\$ 19,192
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 19,192

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tehama

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Miscellaneous Revenues have increased significantly due to the receipt of \$7,119,265 in Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues.
Reference: Table 6, Statement of General County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Trinity

Taxes				Federal	
Property Taxes				Public Assistance Administration	1,202,598
County Wide Secured and Unsecured	\$	2,354,813		Public Assistance Programs	1,566,241
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	920,576
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		177,198		Community Development Block Grant	485,127
Total Property Taxes		2,532,011		Health Grants	1,206,647
Other Taxes				Other:	
Sales and Use Taxes		691,662		Community Oriented Policing Services (COPS)	15,765
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	797,229
Property Transfer		63,408		DEA Programs/Drug and Alcohol Programs	82,770
Transient Lodging		146,372		District Attorney Programs	7,656
Timber Yield		279,991		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	396,442
Utility Users Tax		—		Law Enforcement	737,109
Other		—		Other	6,018,925
Total Other Taxes		1,181,433		Total Federal	13,437,085
Total Taxes		3,713,444		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	92,641
Capital Outlay		—		Total Other Aid	92,641
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	46,933
Animal Licenses		10,185		Property Tax Administrative Fees	3,922
Business Licenses		—		Auditing and Accounting Fees	36,248
Construction Permits		256,035		Communication Services	—
Road Privileges and Permits		—		Election Services	1,778
Zoning Permits		20,865		Legal Services	103,575
Franchises		43,532		Planning and Engineering Services	24,748
Other		30,795		Agricultural Services	5,983
Total Licenses Permits and Franchises		361,412		Civil Process Services	—
Fines, Forfeitures and Penalties				Court Fees and Costs	48,503
Vehicle Code Fines		61,470		Booking Fees	24,613
Other Court Fines		106,643		Estate Fees	—
Forfeitures and Penalties		65,000		Human Services	6,039
Penalties and Cost on Delinquent Taxes		11,339		Law Enforcement Services	205,138
Total Fines, Forfeitures and Penalties		244,452		Recording Fees	61,328
Revenue from Use of Money and Property				Road and Street Services	387,312
Interest		224,187		Health Fees	128,457
Rents and Concessions		88,727		Mental Health Services	38,288
Royalties		—		California Children Services	63,724
Total Revenue from the Use of Money and Property		312,914		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	8,320
State				Library Services	3,528
Highway Users Tax		1,387,440		Park and Recreation Fees	3,439
Motor Vehicle In-Lieu Tax		968,272		Other:	
Realignment from the Vehicle License Fee Fund		1,609,831		Personnel Services	—
Public Assistance Administration		1,183,415		Building Maintenance and Grounds	610,846
Public Assistance Programs		940,830		Administrative Services	210,191
Realignment for Social Services		726,852		Other	252,305
Health:				Total Charges for Current Services	2,275,218
Aid for Mental Health		266,611		Miscellaneous Revenue	
Realignment for Mental Health		486,429		Other Sales	2
Medically Indigent Adults		55,711		Tobacco Settlement	164,030
Alcohol and Drug Abuse		314,065		Welfare Repayments	64,544
Other Aid for Health		368,256		Cancelled Warrants	26,236
Realignment for Health Services		441,019		Other	306,568
Homeowners' Property Tax Relief		61,857		Total Miscellaneous Revenue	561,380
Open Space Tax Relief		21,644		Other Financing Sources	
SB90 Mandated Costs		6,334		Sale of Fixed Assets	19,225
Public Safety Fund		319,763		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		143,480		Total Other Financing Sources	19,225
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	34,602,729
Library		12,547		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		652,226		Operating Transfers Between Funds Other Than Governmental and Enterprise	77,575
Other		3,618,376		Total General County Revenues and Transfers In	\$ 34,680,304
Total State		13,584,958			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Trinity

General		Public Ways and Facilities	
Board of Supervisors	\$ 372,394	Total Roads	8,190,920
Clerk of the Board	65,213	Total Transportation Terminals	—
Administrative Officer	107,302	Total Transportation Systems	54,661
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	544,909	Total Public Ways and Facilities	8,245,581
Finance		Health	
Auditor-Controller	351,101	Total Public Health	2,145,675
Treasurer-Tax Collector	282,086	Total Medical Care	—
Assessor	264,829	Total Mental Health	2,007,615
Other	293,677	Total Drug and Alcohol Abuse Services	847,895
Total Finance	1,191,693	Total Health	5,001,185
Counsel		Sanitation	
County Counsel	141,749	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	141,749	Public Assistance	
Total Personnel	114,922	Welfare	
Total Elections	122,821	Administration	3,214,069
Total Communications	—	Aid Programs - Cash (Grants)	2,372,270
Total Property Management	1,451,657	Total Welfare	5,586,339
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	49,623
Courts	—	Other	—
Other	250,034	Total Social Services	49,623
Total Plant Acquisition	250,034	General Relief	
Total Promotion	146,120	Aid to Indigents	63,721
Total Other General	1,235,800	Indigent Burial	220
Total General	5,199,705	Total General Relief	63,941
Public Protection		Total Care of Court Wards	11,449
Judicial		Total Veteran Services	17,731
Trial Court Maintenance of Effort (MOE)	137,087	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	30,984	Workforce Investment Act (WIA)	—
Other Trial Court	181,096	Other	251
County Clerk	—	Total Other Public Assistance	251
Grand Jury (Including Audit)	27,570	Total Public Assistance	5,729,334
District Attorney-Prosecution	515,734	Education	
District Attorney-Family Support	584,822	Total School Administration	—
Public Defender	243,438	Total Library Services	508,883
Court Appointed Counsel	—	Total Agricultural Education	45,483
Other	278,829	Total Other Education	—
Total Judicial	1,999,560	Total Education	554,366
Total Police Protection	2,417,792	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	1,380,511	Total Cultural Services	85,724
Juvenile Detention	558,802	Total Veteran Memorial Building	—
Probation	929,415	Total Small Craft Harbors	—
Total Detention and Correction	2,868,728	Total Recreation and Cultural	85,724
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	312,848
Protective Inspection		Total Interest on Long-Term Debt	647,772
Agricultural Commissioner	178,020	Total Interest on Short-Term Notes and Warrants	5,474
Building Inspector	495,611	Total Debt Service	966,094
Other	—	Total General County Expenditures Before Transfers	35,730,018
Total Protective Inspection	673,631	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	313,000
Local Agency Formation Commission (LAFCO)	8,478	Operating Transfers Between Funds Other Than	—
Recorder	195,638	Governmental and Enterprise	—
Coroner	24,676	Total General County Expenditures and Transfers Out	\$ 36,043,018
Emergency Services	130,518		
Planning and Zoning	324,126		
Pound	100,619		
Other	1,204,263		
Total Other Protection	1,988,318		
Total Public Protection	9,948,029		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 14,462,086	\$ 3,720,220	\$ 10,741,866

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Trinity

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Finance Unfunded Pers Liab	1998	1998	2017	\$ 9,140,000	\$ 9,140,000	\$ 235,000	\$ 8,905,000
Total Pension Obligation Bonds				9,140,000	9,140,000	235,000	8,905,000
Other Long-Term Debt Schedule							
Capital Lease 1998 Tel. Equip.	—	—	—	—	—	—	4,016
Capital Lease Canon Copier	—	—	—	—	—	—	2,186
Capital Lease Dump Truck	—	—	—	—	—	—	—
Capital Lease Ford Aerostar	—	—	—	—	—	—	6,214
Compensated Absences	—	—	—	—	—	—	1,531,781
Landfill Closure Loan	—	—	—	—	—	—	1,639,078
Postclosure Landfill Liability	—	—	—	—	—	—	1,995,302
Solid Waste Equipment Procurement	—	—	—	—	—	—	417,575
Total Other Long-Term Debt Schedule				—	—	—	5,596,152
County Total Bonds and Other Long-Term Debt				\$ 9,140,000	\$ 9,140,000	\$ 235,000	\$ 14,501,152
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	1,377,200				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 16,217,774
Total Deductions from Revenues	<u>6,808,708</u>
Net Patient Revenue	9,409,066
Total Other Operating Revenues	<u>57,271</u>
Total Operating Revenue	9,466,337
Total Operating Expenses	<u>11,057,426</u>
Net Operating Income (Loss)	(1,591,089)
Total Non-Operating Revenue	150,236
Total Non-Operating Expenses	<u>67,854</u>
Net Non-Operating Income	82,382
Net Income Before Extraordinary Items	(1,508,707)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(1,508,707)
Transfers In from the County	313,000
Transfers Out to the County	—
Net Transfers In (Out)	313,000
Net Income (Loss)	\$ (1,195,707)
Current Year Capital Outlay (Enterprise Activity)	\$ 341,027

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 15,544
Local Cash Grants	105,968
State Cash Grants	—
Federal Cash Grants	22,023
Other Revenues	<u>4,103</u>
Total Revenues	147,638
Purchased Transportation	5,000
Other Expenses	<u>164,526</u>
Total Expenses	169,526
Net Transit Income (Loss)	(21,888)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (21,888)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	<u>\$ —</u>
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Trinity

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 26,589
Total Operating Expenses	12,253
Net Operating Income (Loss)	14,336
Total Non-Operating Revenue	103,778
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	118,114
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 118,114
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,955,729
Total Operating Expenses	1,537,679
Net Operating Income (Loss)	418,050
Total Non-Operating Revenues	42,681
Total Non-Operating Expenses	221,861
Income (Loss) Before Operating Transfers	238,870
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 238,870
Current Year Capital Outlay (Enterprise Activity)	\$ 412,097

Other Enterprise Statement of Revenues and Expenses: Cemetery

Total Operating Revenue	\$ 10,071
Total Operating Expense	15,622
Net Operating Income (Loss)	(5,551)
Total Non-Operating Revenue	299
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(5,252)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (5,252)
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Tulare

Taxes				Federal	
Property Taxes				Public Assistance Administration	36,688,080
County Wide Secured and Unsecured	\$	26,687,563		Public Assistance Programs	53,262,798
Less Than County Wide Funds - Secured and Unsecured		6,734,224		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	20,585,469
Prior Year Secured and Unsecured		15,587		Community Development Block Grant	1,229,690
Total Property Taxes		33,437,374		Health Grants	3,456,675
Other Taxes				Other:	
Sales and Use Taxes		6,560,541		Community Oriented Policing Services (COPS)	206,309
Transportation Tax (Non-Transit)		2,413,072		Office of Criminal Justice and Planning Programs	—
Property Transfer		1,074,575		DEA Programs/Drug and Alcohol Programs	2,173,308
Transient Lodging		877,467		District Attorney Programs	11,238,726
Timber Yield		28,421		Aging Programs	—
Aircraft		166,106		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	2,867,086
Utility Users Tax		—		Law Enforcement	2,917,352
Other		—		Other	2,422,464
Total Other Taxes		11,120,182		Total Federal	137,047,957
Total Taxes		44,557,556		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	5,915,127
Capital Outlay		—		Total Other Aid	5,915,127
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	361,996
Animal Licenses		64,497		Property Tax Administrative Fees	1,053,868
Business Licenses		1,734,395		Auditing and Accounting Fees	33,184
Construction Permits		1,297,920		Communication Services	204,873
Road Privileges and Permits		—		Election Services	292,252
Zoning Permits		1,750		Legal Services	1,078,184
Franchises		3,606,113		Planning and Engineering Services	1,368,125
Other		207,771		Agricultural Services	659,769
Total Licenses Permits and Franchises		6,912,446		Civil Process Services	172,319
Fines, Forfeitures and Penalties				Court Fees and Costs	5,016,177
Vehicle Code Fines		142,559		Booking Fees	680,254
Other Court Fines		4,019,535		Estate Fees	36,419
Forfeitures and Penalties		347,464		Human Services	1,649
Penalties and Cost on Delinquent Taxes		4,366,886		Law Enforcement Services	576,301
Total Fines, Forfeitures and Penalties		8,876,444		Recording Fees	1,991,592
Revenue from Use of Money and Property				Road and Street Services	839,509
Interest		2,629,016		Health Fees	27,191,884
Rents and Concessions		888,154		Mental Health Services	—
Royalties		—		California Children Services	640,093
Total Revenue from the Use of Money and Property		3,517,170		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	412,679
State				Library Services	180,635
Highway Users Tax		7,364,792		Park and Recreation Fees	300,837
Motor Vehicle In-Lieu Tax		27,172,535		Other:	
Realignment from the Vehicle License Fee Fund		16,540,500		Personnel Services	350,134
Public Assistance Administration		32,797,059		Building Maintenance and Grounds	83,473
Public Assistance Programs		39,517,141		Administrative Services	—
Realignment for Social Services		12,687,501		Other	5,692,833
Health:				Total Charges for Current Services	49,219,039
Aid for Mental Health		9,077,554		Miscellaneous Revenue	
Realignment for Mental Health		9,841,119		Other Sales	499,240
Medically Indigent Adults		307,356		Tobacco Settlement	4,635,720
Alcohol and Drug Abuse		482,966		Welfare Repayments	3,268,327
Other Aid for Health		9,195,384		Cancelled Warrants	—
Realignment for Health Services		2,239,735		Other	2,718,207
Homeowners' Property Tax Relief		691,850		Total Miscellaneous Revenue	11,121,494
Open Space Tax Relief		3,535,166		Other Financing Sources	
SB90 Mandated Costs		22,060		Sale of Fixed Assets	252,765
Public Safety Fund		15,878,924		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	793,605
Supplemental Law Enforcement Services Fund (SLESF/COPS)		422,201		Total Other Financing Sources	1,046,370
Office of Criminal Justice and Planning Programs		133,097		Total General County Revenues Before Transfers	478,913,395
Library		405,782		Transfers In	
District Attorney Programs		6,072,711		Total Transfers In from Enterprises	679,056
Law Enforcement		4,703,151		Operating Transfers Between Funds Other Than Governmental and Enterprise	2,301,706
Other		11,611,208		Total General County Revenues and Transfers In	\$ 481,894,157
Total State		210,699,792			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Tulare

General		Public Ways and Facilities	
Board of Supervisors	\$ 632,108	Total Roads	18,484,177
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	963,023	Total Transportation Systems	—
Other	1,526,216	Total Parking Facilities	—
Total Legislative and Administrative	3,121,347	Total Public Ways and Facilities	18,484,177
Finance		Health	
Auditor-Controller	2,100,938	Total Public Health	26,966,397
Treasurer-Tax Collector	1,594,607	Total Medical Care	23,132,870
Assessor	3,444,743	Total Mental Health	33,911,642
Other	277,868	Total Drug and Alcohol Abuse Services	8,776,200
Total Finance	7,418,156	Total Health	92,787,109
Counsel		Sanitation	
County Counsel	3,448,699	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,448,699	Public Assistance	
Total Personnel	1,056,030	Welfare	
Total Elections	787,167	Administration	19,086,480
Total Communications	2,227,461	Aid Programs - Cash (Grants)	99,393,207
Total Property Management	8,407,319	Total Welfare	118,479,687
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	43,184,347
Courts	—	Other	—
Other	29,838	Total Social Services	43,184,347
Total Plant Acquisition	29,838	General Relief	
Total Promotion	—	Aid to Indigents	2,727,918
Total Other General	16,510,581	Indigent Burial	—
Total General	43,006,598	Total General Relief	2,727,918
Public Protection		Total Care of Court Wards	309,976
Judicial		Total Veteran Services	143,431
Trial Court Maintenance of Effort (MOE)	1,840,424	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	665,000	Workforce Investment Act (WIA)	20,070,281
Other Trial Court	2,519,388	Other	1,703,788
County Clerk	281,527	Total Other Public Assistance	21,774,069
Grand Jury (Including Audit)	85,632	Total Public Assistance	186,619,428
District Attorney-Prosecution	10,431,725	Education	
District Attorney-Family Support	13,730,922	Total School Administration	—
Public Defender	4,874,910	Total Library Services	2,302,333
Court Appointed Counsel	—	Total Agricultural Education	354,180
Other	3,151,152	Total Other Education	—
Total Judicial	37,580,680	Total Education	2,656,513
Total Police Protection	23,358,578	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,409,891
Adult Detention	18,864,704	Total Cultural Services	84,903
Juvenile Detention	7,068,287	Total Veteran Memorial Building	—
Probation	7,379,517	Total Small Craft Harbors	—
Total Detention and Correction	33,312,508	Total Recreation and Cultural	1,494,794
Total Fire Protection	9,089,963	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	10,701,359
Protective Inspection		Total Interest on Long-Term Debt	6,696,333
Agricultural Commissioner	2,940,884	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	845,021	Total Debt Service	17,397,692
Other	359,390	Total General County Expenditures Before Transfers	475,797,765
Total Protective Inspection	4,145,295	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	114,090	Operating Transfers Between Funds Other Than	
Recorder	528,190	Governmental and Enterprise	4,576,864
Coroner	—	Total General County Expenditures and Transfers Out	\$ 480,374,629
Emergency Services	—		
Planning and Zoning	2,773,996		
Pound	569,362		
Other	1,878,792		
Total Other Protection	5,864,430		
Total Public Protection	113,351,454		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 753,766,917	\$ 96,485,343	\$ 657,281,574

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Tulare

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bond	1997	1998	2011	\$ 41,460,000	\$ 41,460,000	\$ 5,590,000	\$ 35,870,000
Total Pension Obligation Bonds				41,460,000	41,460,000	5,590,000	35,870,000
Other Long-Term Debt Schedule							
Payroll Software	—	—	—	—	—	—	—
Vehicles 1996/1997	—	—	—	—	—	—	67,464
Vehicles 1997/1998	—	—	—	—	—	—	383,579
Vehicles 1998/1999	—	—	—	—	—	—	924,799
Vehicles 1999/2000	—	—	—	—	—	—	1,000,443
Y2K Up Grade	—	—	—	—	—	—	325,612
Equipment	—	—	—	—	—	—	809,865
HHS Computers	—	—	—	—	—	—	—
Calwin 02/03 Wells Fargo	—	—	—	—	—	—	634,884
Compensated Absences	—	—	—	—	—	—	13,599,000
Landfill Liability	—	—	—	—	—	—	34,582,000
Vehicles 2001/2002 Wells Fargo	—	—	—	—	—	—	779,600
Vehicles 2002/2003	—	—	—	—	—	—	1,353,000
Total Other Long-Term Debt Schedule				—	—	—	54,460,246
County Total Bonds and Other Long-Term Debt				\$ 41,460,000	\$ 41,460,000	\$ 5,590,000	\$ 90,330,246
Total Future Principal and Interest Balance Due							
Total Lease Obligations							\$ 93,063,671

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 108,190
Local Cash Grants	792,984
State Cash Grants	—
Federal Cash Grants	94,028
Other Revenues	17,253
Total Revenues	1,012,455
Purchased Transportation	773,264
Other Expenses	245,201
Total Expenses	1,018,465
Net Transit Income (Loss)	(6,010)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (6,010)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tulare

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 20,300
Total Operating Expenses	95,399
Net Operating Income (Loss)	(75,099)
Total Non-Operating Revenue	20,000
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(55,099)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (55,099)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 8,898,655
Total Operating Expenses	10,214,962
Net Operating Income (Loss)	(1,316,307)
Total Non-Operating Revenues	2,504,666
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	1,188,359
Transfers In from the County	—
Transfers Out to the County	679,056
Net Transfers In (Out)	(679,056)
Net Income (Loss)	\$ 509,303
Current Year Capital Outlay (Enterprise Activity)	\$ 281,198

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Tuolumne

Taxes				Federal	
Property Taxes				Public Assistance Administration	3,397,051
County Wide Secured and Unsecured	\$	10,956,060		Public Assistance Programs	6,629,203
Less Than County Wide Funds - Secured and Unsecured		1,647,060		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		19,234		Community Development Block Grant	—
Total Property Taxes		12,622,354		Health Grants	—
Other Taxes				Other:	
Sales and Use Taxes		3,491,894		Community Oriented Policing Services (COPS)	71,298
Transportation Tax (Non-Transit)		664,307		Office of Criminal Justice and Planning Programs	—
Property Transfer		444,055		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		1,211,510		District Attorney Programs	1,386,619
Timber Yield		124,193		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	1,162,544
Utility Users Tax		—		Law Enforcement	20,022
Other		—		Other	1,968,449
Total Other Taxes		5,935,959		Total Federal	14,635,186
Total Taxes		18,558,313		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		164,147		Other Governmental Agencies	665,372
Capital Outlay		—		Total Other Aid	665,372
Total Special Benefit Assessments		164,147		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	76,740
Animal Licenses		46,673		Property Tax Administrative Fees	109,261
Business Licenses		30		Auditing and Accounting Fees	212,947
Construction Permits		989,221		Communication Services	—
Road Privileges and Permits		67,943		Election Services	70,013
Zoning Permits		109,049		Legal Services	306,040
Franchises		438,791		Planning and Engineering Services	458,153
Other		40,534		Agricultural Services	—
Total Licenses Permits and Franchises		1,692,241		Civil Process Services	28,474
Fines, Forfeitures and Penalties				Court Fees and Costs	575,089
Vehicle Code Fines		117,745		Booking Fees	38,557
Other Court Fines		645,750		Estate Fees	83,323
Forfeitures and Penalties		20,248		Human Services	45,156
Penalties and Cost on Delinquent Taxes		1,120,289		Law Enforcement Services	456,066
Total Fines, Forfeitures and Penalties		1,904,032		Recording Fees	451,445
Revenue from Use of Money and Property				Road and Street Services	272,917
Interest		434,107		Health Fees	741,753
Rents and Concessions		203,932		Mental Health Services	603,119
Royalties		—		California Children Services	—
Total Revenue from the Use of Money and Property		638,039		Sanitation Services	1,849,392
Aid from Other Governmental Agencies				Institutional Care and Services	99,717
State				Library Services	32,664
Highway Users Tax		2,477,887		Park and Recreation Fees	215,809
Motor Vehicle In-Lieu Tax		3,771,433		Other:	
Realignment from the Vehicle License Fee Fund		2,832,758		Personnel Services	85,601
Public Assistance Administration		4,670,386		Building Maintenance and Grounds	811,748
Public Assistance Programs		921,371		Administrative Services	385,473
Realignment for Social Services		1,014,907		Other	2,484,965
Health:				Total Charges for Current Services	10,494,422
Aid for Mental Health		1,048,920		Miscellaneous Revenue	
Realignment for Mental Health		1,133,509		Other Sales	416,859
Medically Indigent Adults		—		Tobacco Settlement	—
Alcohol and Drug Abuse		307,290		Welfare Repayments	2,021
Other Aid for Health		114,629		Cancelled Warrants	—
Realignment for Health Services		2,336,279		Other	455,957
Homeowners' Property Tax Relief		277,996		Total Miscellaneous Revenue	874,837
Open Space Tax Relief		117,092		Other Financing Sources	
SB90 Mandated Costs		7,367		Sale of Fixed Assets	17,141
Public Safety Fund		2,506,545		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		351,362		Total Other Financing Sources	17,141
Office of Criminal Justice and Planning Programs		527,638		Total General County Revenues Before Transfers	77,582,207
Library		141,227		Transfers In	
District Attorney Programs		549,496		Total Transfers In from Enterprises	—
Law Enforcement		307,418		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		2,522,967		Total General County Revenues and Transfers In	\$ 77,582,207
Total State		27,938,477			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Tuolumne

General		Public Ways and Facilities	
Board of Supervisors	\$ 468,819	Total Roads	5,645,160
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	641,597	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,110,416	Total Public Ways and Facilities	5,645,160
Finance		Health	
Auditor-Controller	831,385	Total Public Health	5,920,125
Treasurer-Tax Collector	331,904	Total Medical Care	—
Assessor	1,279,566	Total Mental Health	4,885,216
Other	466,661	Total Drug and Alcohol Abuse Services	810,134
Total Finance	2,909,516	Total Health	11,615,475
Counsel		Sanitation	
County Counsel	602,066	Total Refuse Collection and Disposal	2,011,752
Other	—	Total Sanitation	2,011,752
Total Counsel	602,066	Public Assistance	
Total Personnel	516,819	Welfare	
Total Elections	377,247	Administration	8,971,910
Total Communications	799,638	Aid Programs - Cash (Grants)	5,360,886
Total Property Management	2,469,973	Total Welfare	14,332,796
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	74,505
Other	1,843,282	Total Social Services	74,505
Total Plant Acquisition	1,843,282	General Relief	
Total Promotion	514,367	Aid to Indigents	—
Total Other General	2,810,339	Indigent Burial	—
Total General	13,953,663	Total General Relief	—
Public Protection		Total Care of Court Wards	358,424
Judicial		Total Veteran Services	87,684
Trial Court Maintenance of Effort (MOE)	361,664	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	112,030	Workforce Investment Act (WIA)	—
Other Trial Court	42,645	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	20,241	Total Public Assistance	14,853,409
District Attorney-Prosecution	1,276,541	Education	
District Attorney-Family Support	1,853,134	Total School Administration	—
Public Defender	567,627	Total Library Services	966,088
Court Appointed Counsel	270,208	Total Agricultural Education	132,581
Other	—	Total Other Education	—
Total Judicial	4,504,090	Total Education	1,098,669
Total Police Protection	7,643,773	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,030,270
Adult Detention	3,039,402	Total Cultural Services	13,085
Juvenile Detention	—	Total Veteran Memorial Building	—
Probation	2,434,806	Total Small Craft Harbors	—
Total Detention and Correction	5,474,208	Total Recreation and Cultural	1,043,355
Total Fire Protection	2,565,171	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	527,997
Protective Inspection		Total Interest on Long-Term Debt	100,268
Agricultural Commissioner	644,095	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	628,265
Other	—	Total General County Expenditures Before Transfers	74,547,003
Total Protective Inspection	644,095	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	4,327,885
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	55,223	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 78,874,888
Emergency Services	158,599		
Planning and Zoning	2,140,193		
Pound	468,371		
Other	43,532		
Total Other Protection	2,865,918		
Total Public Protection	23,697,255		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 73,457,419	\$ 31,223,539	\$ 42,233,880

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Tuolumne

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Computer	—	—	—	—	—	—	\$ 1,236,873
Closure/Postclosure Landfill Liability	—	—	—	—	—	—	4,431,244
Total Other Long-Term Debt Schedule				—	—	—	5,668,117
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 5,668,117

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ —
--------------------------------	-------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise? Yes

Patient Revenues	
Gross Patient Revenue	\$ 63,271,795
Total Deductions from Revenues	41,148,714
Net Patient Revenue	22,123,081
Total Other Operating Revenues	288,130
Total Operating Revenue	22,411,211
Total Operating Expenses	26,663,861
Net Operating Income (Loss)	(4,252,650)
Total Non-Operating Revenue	928,718
Total Non-Operating Expenses	759,553
Net Non-Operating Income	169,165
Net Income Before Extraordinary Items	(4,083,485)
Extraordinary Items	447,253
Income (Loss) Before Operating Transfers	(3,636,232)
Transfers In from the County	4,325,000
Transfers Out to the County	—
Net Transfers In (Out)	4,325,000
Net Income (Loss)	\$ 688,768
Current Year Capital Outlay (Enterprise Activity)	\$ 690,783

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 289,052
Local Cash Grants	579,149
State Cash Grants	92,067
Federal Cash Grants	128,380
Other Revenues	198,930
Total Revenues	1,287,578
Purchased Transportation	858,335
Other Expenses	391,231
Total Expenses	1,249,566
Net Transit Income (Loss)	38,012
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 38,012
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tuolumne

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 328,710
Total Operating Expenses	648,431
Net Operating Income (Loss)	(319,721)
Total Non-Operating Revenue	12,918
Total Non-Operating Expenses	1,329
Income (Loss) Before Operating Transfers	(308,132)
Transfers In from the County	2,885
Transfers Out to the County	—
Net Transfers In (Out)	2,885
Net Income (Loss)	\$ (305,247)
Current Year Capital Outlay (Enterprise Activity)	\$ 1,530

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Ambulance

Total Operating Revenue	\$ 2,642,154
Total Operating Expense	2,239,590
Net Operating Income (Loss)	402,564
Total Non-Operating Revenue	63,608
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	466,172
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 466,172
Current Year Capital Outlay	\$ 549,538

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: The county secured \$6,908,475 in Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues. The securitization proceeds will be recognized as revenue upon transfer from the lender at a later date.
Reference: Table 6, Statement of General County Revenues.
2. Informational Note: Proposition 10, Children and Families First Commission, Tobacco Tax, revenue is reported in the Statement of County Revenues as State, Other Aid for Health, in the amount of \$105,379 instead of as State, Other. The county accounts for this revenue in Other Aid for Health due to the nature of the program.
Reference: Table 6, Statement of General County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Ventura

Taxes				Federal	
Property Taxes				Public Assistance Administration	12,589,240
County Wide Secured and Unsecured	\$	111,738,275		Public Assistance Programs	57,565,425
Less Than County Wide Funds - Secured and Unsecured		5,773,700		Health Administration	5,682,552
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	9,626,458
Prior Year Secured and Unsecured		379,550		Community Development Block Grant	7,244,776
Total Property Taxes		117,891,525		Health Grants	844,629
Other Taxes				Other:	
Sales and Use Taxes		7,505,950		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		7,396,183		Office of Criminal Justice and Planning Programs	—
Property Transfer		5,403,988		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		233,244		District Attorney Programs	14,625,269
Timber Yield		—		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	368,303
Other		2,168		Other	18,834,356
Total Other Taxes		20,541,533		Total Federal	127,381,008
Total Taxes		138,433,058		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	5,995
Operations		—		Other Governmental Agencies	26,359,984
Capital Outlay		—		Total Other Aid	26,365,979
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	5,201,087
Animal Licenses		688,815		Property Tax Administrative Fees	—
Business Licenses		4,372,180		Auditing and Accounting Fees	534,703
Construction Permits		2,162,612		Communication Services	—
Road Privileges and Permits		206,476		Election Services	513,514
Zoning Permits		167,170		Legal Services	590,115
Franchises		2,683,986		Planning and Engineering Services	5,199,380
Other		3,032,065		Agricultural Services	524,825
Total Licenses Permits and Franchises		13,313,304		Civil Process Services	287,469
Fines, Forfeitures and Penalties				Court Fees and Costs	12,236,855
Vehicle Code Fines		1,341,479		Booking Fees	502,581
Other Court Fines		2,559,659		Estate Fees	81,832
Forfeitures and Penalties		5,102,810		Human Services	1,500,782
Penalties and Cost on Delinquent Taxes		5,488,305		Law Enforcement Services	36,398,468
Total Fines, Forfeitures and Penalties		14,492,253		Recording Fees	6,467,403
Revenue from Use of Money and Property				Road and Street Services	—
Interest		4,538,958		Health Fees	1,085,115
Rents and Concessions		86,241		Mental Health Services	13,727,789
Royalties		—		California Children Services	10,660
Total Revenue from the Use of Money and Property		4,625,199		Sanitation Services	621,337
Aid from Other Governmental Agencies				Institutional Care and Services	5,785,942
State				Library Services	236,764
Highway Users Tax		12,294,826		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		51,671,783		Other:	
Realignment from the Vehicle License Fee Fund		15,858,534		Personnel Services	6,716
Public Assistance Administration		31,209,832		Building Maintenance and Grounds	—
Public Assistance Programs		41,664,917		Administrative Services	6,463,098
Realignment for Social Services		876,667		Other	13,303,148
Health:				Total Charges for Current Services	111,279,583
Aid for Mental Health		21,162,613		Miscellaneous Revenue	
Realignment for Mental Health		4,818,322		Other Sales	1,985,241
Medically Indigent Adults		7,563		Tobacco Settlement	9,487,530
Alcohol and Drug Abuse		5,144,437		Welfare Repayments	709,396
Other Aid for Health		13,728,129		Cancelled Warrants	—
Realignment for Health Services		4,067,400		Other	7,352,738
Homeowners' Property Tax Relief		1,718,149		Total Miscellaneous Revenue	19,534,905
Open Space Tax Relief		317,922		Other Financing Sources	
SB90 Mandated Costs		1,332,723		Sale of Fixed Assets	—
Public Safety Fund		47,115,932		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	7,523,803
Supplemental Law Enforcement Services Fund (SLESF/COPS)		3,899,128		Total Other Financing Sources	7,523,803
Office of Criminal Justice and Planning Programs		2,477,317		Total General County Revenues Before Transfers	752,275,047
Library		685,248		Transfers In	
District Attorney Programs		7,449,573		Total Transfers In from Enterprises	14,544,497
Law Enforcement		1,120,063		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		20,704,877		Total General County Revenues and Transfers In	\$ 766,819,544
Total State		289,325,955			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Ventura

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,353,870	Total Roads	31,335,599
Clerk of the Board	387,192	Total Transportation Terminals	—
Administrative Officer	4,905,045	Total Transportation Systems	—
Other	710,805	Total Parking Facilities	—
Total Legislative and Administrative	8,356,912	Total Public Ways and Facilities	31,335,599
Finance		Health	
Auditor-Controller	13,040,410	Total Public Health	45,377,019
Treasurer-Tax Collector	3,910,206	Total Medical Care	14,544,497
Assessor	9,479,632	Total Mental Health	44,349,665
Other	—	Total Drug and Alcohol Abuse Services	15,070,495
Total Finance	26,430,248	Total Health	119,341,676
Counsel		Sanitation	
County Counsel	3,451,157	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,451,157	Public Assistance	
Total Personnel	2,421,215	Welfare	
Total Elections	2,234,263	Administration	36,780,323
Total Communications	—	Aid Programs - Cash (Grants)	56,497,228
Total Property Management	2,898,684	Total Welfare	93,277,551
Plant Acquisition		Social Services	
Jails	23,668,169	Administration and Programs	21,847,173
Courts	3,429,328	Other	110,715
Other	5,573,772	Total Social Services	21,957,888
Total Plant Acquisition	32,671,269	General Relief	
Total Promotion	—	Aid to Indigents	324,016
Total Other General	3,761,043	Indigent Burial	—
Total General	82,224,791	Total General Relief	324,016
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	14,634,539	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,431,759	Workforce Investment Act (WIA)	9,510,888
Other Trial Court	5,798,984	Other	39,397,836
County Clerk	831,844	Total Other Public Assistance	48,908,724
Grand Jury (Including Audit)	263,262	Total Public Assistance	164,468,179
District Attorney-Prosecution	27,627,647	Education	
District Attorney-Family Support	21,144,648	Total School Administration	—
Public Defender	9,225,346	Total Library Services	8,023,458
Court Appointed Counsel	2,396,758	Total Agricultural Education	374,891
Other	—	Total Other Education	—
Total Judicial	83,354,787	Total Education	8,398,349
Total Police Protection	89,912,232	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	69,948,488	Total Cultural Services	—
Juvenile Detention	14,028,374	Total Veteran Memorial Building	—
Probation	14,120,159	Total Small Craft Harbors	—
Total Detention and Correction	98,097,021	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	21,608,035
Protective Inspection		Total Interest on Long-Term Debt	7,414,709
Agricultural Commissioner	3,001,368	Total Interest on Short-Term Notes and Warrants	3,164,350
Building Inspector	2,301,491	Total Debt Service	32,187,094
Other	457,254	Total General County Expenditures Before Transfers	731,415,858
Total Protective Inspection	5,760,113	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	27,337,061
Local Agency Formation Commission (LAFCO)	189,501	Operating Transfers Between Funds Other Than	—
Recorder	3,075,840	Governmental and Enterprise	3,234,239
Coroner	1,183,485	Total General County Expenditures and Transfers Out	\$ 761,987,158
Emergency Services	—		
Planning and Zoning	4,118,788		
Pound	3,734,150		
Other	4,034,253		
Total Other Protection	16,336,017		
Total Public Protection	293,460,170		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 773,027,597	\$ 193,981,866	\$ 579,045,731

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Ventura

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1996	2007	\$ 154,510,000	\$ 154,510,000	\$ 65,210,000	\$ 89,300,000
Total Pension Obligation Bonds				154,510,000	154,510,000	65,210,000	89,300,000
Federal Construction Loans							
Harbor Comm Fish Facility	1982	—	—	450,000	—	20,000	230,000
Airports Fuel Facility	1998	—	—	500,000	—	23,670	414,019
Capital Assets HUD Loan	2003	—	—	675,179	—	—	675,179
Total Federal Construction Loans				1,625,179	—	43,670	1,319,198
State Construction Loans							
Harbor Revetment	1978	—	—	5,893,000	—	302,308	2,190,429
Marina Revetment	2002	—	—	5,000,000	—	—	92,550
Total State Construction Loans				10,893,000	—	302,308	2,282,979
Other Long-Term Debt Schedule							
Airports Fuel Fac/Tanks Loan (DOT)	—	—	—	—	—	—	—
Airports-LUFT	—	—	—	—	—	—	346,000
Compensated Absences	—	—	—	—	—	—	23,157,033
Enterprise Compensated Absences	—	—	—	—	—	—	3,585,218
Harbor Comm. Fishing Fac. (NOAA)	—	—	—	—	—	—	—
Harbor Revetment-Loan (St. of Ca.)	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	27,088,251
County Total Bonds and Other Long-Term Debt				\$ 167,028,179	\$ 154,510,000	\$ 65,555,978	\$ 119,990,428

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 144,183,667

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 232,969,331
Total Deductions from Revenues	<u>140,641,127</u>
Net Patient Revenue	<u>92,328,204</u>
Total Other Operating Revenues	<u>2,524,572</u>
Total Operating Revenue	<u>94,852,776</u>
Total Operating Expenses	<u>107,301,823</u>
Net Operating Income (Loss)	<u>(12,449,047)</u>
Total Non-Operating Revenue	5,569,533
Total Non-Operating Expenses	<u>775,778</u>
Net Non-Operating Income	<u>4,793,755</u>
Net Income Before Extraordinary Items	<u>(7,655,292)</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>(7,655,292)</u>
Transfers In from the County	26,595,529
Transfers Out to the County	<u>14,544,497</u>
Net Transfers In (Out)	<u>12,051,032</u>
Net Income (Loss)	<u><u>\$ 4,395,740</u></u>
Current Year Capital Outlay (Enterprise Activity)	<u><u>\$ 1,439,785</u></u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 26,810
Local Cash Grants	148,702
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	<u>3,896</u>
Total Revenues	<u>179,408</u>
Purchased Transportation	179,408
Other Expenses	<u>—</u>
Total Expenses	<u>179,408</u>
Net Transit Income (Loss)	<u>—</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u><u>\$ —</u></u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	<u>\$ —</u>
Total Capital Additions to Equity	<u><u>\$ —</u></u>

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Ventura

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 4,282,064
Total Operating Expenses	4,855,367
Net Operating Income (Loss)	(573,303)
Total Non-Operating Revenue	1,026,904
Total Non-Operating Expenses	200,124
Income (Loss) Before Operating Transfers	253,477
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 253,477
Current Year Capital Outlay (Enterprise Activity)	\$ 4,713,667

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Harbor

Total Operating Revenue	\$ 5,774,441
Total Operating Expense	6,301,134
Net Operating Income (Loss)	(526,693)
Total Non-Operating Revenue	420,264
Total Non-Operating Expenses	223,203
Income (Loss) Before Operating Transfers	(329,632)
Transfers In from the County	463,782
Transfers Out to the County	—
Net Transfers In (Out)	463,782
Net Income (Loss)	\$ 134,150
Current Year Capital Outlay	\$ 344,776

Other Enterprise Statement of Revenues and Expenses: Health Care

Total Operating Revenue	\$ 15,274,053
Total Operating Expense	15,312,239
Net Operating Income (Loss)	(38,186)
Total Non-Operating Revenue	72,471
Total Non-Operating Expenses	8,645
Income (Loss) Before Operating Transfers	25,640
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 25,640
Current Year Capital Outlay	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03

Other Enterprise Statement of Revenues and Expenses:		Parks
Total Operating Revenue	\$	1,815,876
Total Operating Expense		2,265,867
Net Operating Income (Loss)		(449,991)
Total Non-Operating Revenue		1,362,012
Total Non-Operating Expenses		1,837,950
Income (Loss) Before Operating Transfers		(925,929)
Transfers In from the County		277,750
Transfers Out to the County		—
Net Transfers In (Out)		277,750
Net Income (Loss)	\$	(648,179)
Current Year Capital Outlay	\$	711,456

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Other Long-Term Debts - Airports Fuel Facility and Fuel Tanks Loan from Dept of Transportation, Harbor Commercial Fishing Facility from NOAA, and Harbor Revetment-Loan from State of California have been reclassified to Federal and State Construction Loans because these loans were determined to be financed by the United States or the State of California.
Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Yolo

Taxes			Federal	
Property Taxes			Public Assistance Administration	21,104,484
County Wide Secured and Unsecured	\$	11,981,866	Public Assistance Programs	11,718,266
Less Than County Wide Funds - Secured and Unsecured		1,743,057	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	2,112,676
Prior Year Secured and Unsecured		1,944,457	Community Development Block Grant	347,061
Total Property Taxes		15,669,380	Health Grants	2,413,131
Other Taxes			Other:	
Sales and Use Taxes		1,742,096	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		781,517	Office of Criminal Justice and Planning Programs	437,731
Property Transfer		1,064,575	DEA Programs/Drug and Alcohol Programs	750,646
Transient Lodging		78,241	District Attorney Programs	—
Timber Yield		—	Aging Programs	—
Aircraft		234,513	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	24,289
Other		—	Other	4,615,337
Total Other Taxes		3,900,942	Total Federal	43,523,621
Total Taxes		19,570,322	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	26,395
Operations		—	Other Governmental Agencies	2,076,424
Capital Outlay		676,998	Total Other Aid	2,102,819
Total Special Benefit Assessments		676,998	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	1,078,705
Animal Licenses		158,447	Property Tax Administrative Fees	—
Business Licenses		63,500	Auditing and Accounting Fees	165,551
Construction Permits		3,630,888	Communication Services	—
Road Privileges and Permits		44,861	Election Services	111,348
Zoning Permits		173,675	Legal Services	183,978
Franchises		384,308	Planning and Engineering Services	379,575
Other		1,225,470	Agricultural Services	79,300
Total Licenses Permits and Franchises		5,681,149	Civil Process Services	113,420
Fines, Forfeitures and Penalties			Court Fees and Costs	1,863,756
Vehicle Code Fines		88,450	Booking Fees	491,363
Other Court Fines		2,015,775	Estate Fees	196,268
Forfeitures and Penalties		1,043,778	Human Services	78,085
Penalties and Cost on Delinquent Taxes		244,815	Law Enforcement Services	208,144
Total Fines, Forfeitures and Penalties		3,392,818	Recording Fees	1,512,911
Revenue from Use of Money and Property			Road and Street Services	118,311
Interest		3,358,051	Health Fees	939,007
Rents and Concessions		1,099,467	Mental Health Services	528,733
Royalties		—	California Children Services	5,444
Total Revenue from the Use of Money and Property		4,457,518	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	484,835
State			Library Services	131,245
Highway Users Tax		3,258,828	Park and Recreation Fees	126,563
Motor Vehicle In-Lieu Tax		12,397,455	Other:	
Realignment from the Vehicle License Fee Fund		5,609,207	Personnel Services	23,409
Public Assistance Administration		11,707,661	Building Maintenance and Grounds	738,744
Public Assistance Programs		11,296,410	Administrative Services	1,229,749
Realignment for Social Services		5,667,247	Other	1,388,698
Health:			Total Charges for Current Services	12,177,142
Aid for Mental Health		—	Miscellaneous Revenue	
Realignment for Mental Health		4,319,393	Other Sales	—
Medically Indigent Adults		—	Tobacco Settlement	23,348,989
Alcohol and Drug Abuse		959,915	Welfare Repayments	887,850
Other Aid for Health		977,024	Cancelled Warrants	55,568
Realignment for Health Services		1,453,081	Other	3,520,039
Homeowners' Property Tax Relief		200,864	Total Miscellaneous Revenue	27,812,446
Open Space Tax Relief		1,291,552	Other Financing Sources	
SB90 Mandated Costs		11,949	Sale of Fixed Assets	24,630
Public Safety Fund		11,628,374	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	2,393,700
Supplemental Law Enforcement Services Fund (SLESF/COPS)		220,548	Total Other Financing Sources	2,418,330
Office of Criminal Justice and Planning Programs		479,360	Total General County Revenues Before Transfers	201,854,113
Library		120,170	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	—
Law Enforcement		58,762	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		8,383,150	Total General County Revenues and Transfers In	\$ 201,854,113
Total State		80,040,950		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Yolo

General		Public Ways and Facilities	
Board of Supervisors	\$ 663,861	Total Roads	9,591,669
Clerk of the Board	216,413	Total Transportation Terminals	—
Administrative Officer	951,124	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,831,398	Total Public Ways and Facilities	9,591,669
Finance		Health	
Auditor-Controller	1,366,937	Total Public Health	15,573,291
Treasurer-Tax Collector	594,905	Total Medical Care	—
Assessor	1,799,929	Total Mental Health	—
Other	226,383	Total Drug and Alcohol Abuse Services	3,507,093
Total Finance	3,988,154	Total Health	19,080,384
Counsel		Sanitation	
County Counsel	718,222	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	718,222	Public Assistance	
Total Personnel	1,958,158	Welfare	
Total Elections	1,033,746	Administration	29,924,871
Total Communications	—	Aid Programs - Cash (Grants)	25,325,641
Total Property Management	4,843,886	Total Welfare	55,250,512
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	5,124,296	Total Social Services	—
Total Plant Acquisition	5,124,296	General Relief	
Total Promotion	—	Aid to Indigents	512,598
Total Other General	4,879,429	Indigent Burial	—
Total General	24,377,289	Total General Relief	512,598
Public Protection		Total Care of Court Wards	2,584,670
Judicial		Total Veteran Services	151,209
Trial Court Maintenance of Effort (MOE)	880,798	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	545,789	Workforce Investment Act (WIA)	2,981,717
Other Trial Court	—	Other	267,910
County Clerk	122,700	Total Other Public Assistance	3,249,627
Grand Jury (Including Audit)	28,187	Total Public Assistance	61,748,616
District Attorney-Prosecution	7,845,434	Education	
District Attorney-Family Support	7,190,282	Total School Administration	—
Public Defender	2,936,075	Total Library Services	3,042,272
Court Appointed Counsel	778,024	Total Agricultural Education	206,197
Other	2,315,996	Total Other Education	—
Total Judicial	22,643,285	Total Education	3,248,469
Total Police Protection	6,205,625	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,462,452
Adult Detention	9,224,773	Total Cultural Services	—
Juvenile Detention	1,551,658	Total Veteran Memorial Building	—
Probation	3,757,099	Total Small Craft Harbors	—
Total Detention and Correction	14,533,530	Total Recreation and Cultural	1,462,452
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,872,853
Protective Inspection		Total Interest on Long-Term Debt	723,016
Agricultural Commissioner	1,338,543	Total Interest on Short-Term Notes and Warrants	149,633
Building Inspector	—	Total Debt Service	3,745,502
Other	—	Total General County Expenditures Before Transfers	173,554,783
Total Protective Inspection	1,338,543	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	6,278,698
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,118,262	Governmental and Enterprise	169,707
Coroner	466,170	Total General County Expenditures and Transfers Out	\$ 180,003,188
Emergency Services	7,618		
Planning and Zoning	1,689,436		
Pound	1,536,128		
Other	761,805		
Total Other Protection	5,579,419		
Total Public Protection	50,300,402		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 876,043,818	\$ 37,253,451	\$ 838,790,367

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Yolo

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Special Assessment Bonds							
1915 Act - N Davis Meadows 1915	2000	2000	2028	\$ 1,690,000	\$ 1,665,000	\$ 90,000	\$ 1,575,000
1915 Act - Willowbank	2000	2000	2020	1,010,000	1,010,000	55,000	955,000
Brentwood and Rolling 1915	1986	1986	2002	895,208	263,000	263,000	—
Mello-Roos Davis Branch Library	1992	1992	2022	2,710,000	2,480,000	2,480,000	—
Mello-Roos Davis Branch Library	2003	2003	2022	2,330,000	2,330,000	—	2,330,000
Total Special Assessment Bonds				8,635,208	7,748,000	2,888,000	4,860,000
Other Long-Term Debt Schedule							
Davis Administration Building	—	—	—	—	—	—	800,000
Various Capital Leases	—	—	—	—	—	—	—
Capital Leases	—	—	—	—	—	—	174,870
Compensated Absences	—	—	—	—	—	—	3,991,244
Pre/Post Closure Liability	—	—	—	—	—	—	22,862,968
Total Other Long-Term Debt Schedule				—	—	—	27,829,082
County Total Bonds and Other Long-Term Debt				\$ 8,635,208	\$ 7,748,000	\$ 2,888,000	\$ 32,689,082

Total Future Principal
and Interest Balance Due

Total Lease Obligations
\$ 17,995,781

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Yolo

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 134,685
Total Operating Expenses	130,375
Net Operating Income (Loss)	4,310
Total Non-Operating Revenue	15,218
Total Non-Operating Expenses	8,090
Income (Loss) Before Operating Transfers	11,438
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 11,438
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 7,174,947
Total Operating Expenses	7,330,513
Net Operating Income (Loss)	(155,566)
Total Non-Operating Revenues	1,149,457
Total Non-Operating Expenses	3,370
Income (Loss) Before Operating Transfers	990,521
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 990,521
Current Year Capital Outlay (Enterprise Activity)	\$ 2,966,239

Other Enterprise Statement of Revenues and Expenses: Managed Health Care

Total Operating Revenue	\$ 1,641,105
Total Operating Expense	16,721,829
Net Operating Income (Loss)	(15,080,724)
Total Non-Operating Revenue	8,718,414
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(6,362,310)
Transfers In from the County	6,278,698
Transfers Out to the County	—
Net Transfers In (Out)	6,278,698
Net Income (Loss)	\$ (83,612)
Current Year Capital Outlay	\$ 192,913

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Miscellaneous Revenues have increased significantly due to the receipt of \$23,348,989 in Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues.
Reference: Table 6, Statement of General County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
County of Yuba

Taxes			Federal	
Property Taxes			Public Assistance Administration	14,076,879
County Wide Secured and Unsecured	\$	6,967,309	Public Assistance Programs	10,510,683
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		178	Community Development Block Grant	—
Total Property Taxes		6,967,487	Health Grants	—
Other Taxes			Other:	
Sales and Use Taxes		2,399,852	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		874,628	Office of Criminal Justice and Planning Programs	31,200
Property Transfer		319,694	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		47,485	District Attorney Programs	4,518,653
Timber Yield		66,711	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	—
Other		9,509	Other	941,673
Total Other Taxes		3,717,879	Total Federal	30,079,088
Total Taxes		10,685,366	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	2,028,771
Capital Outlay		—	Total Other Aid	2,028,771
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	261,889
Animal Licenses		101,481	Property Tax Administrative Fees	162,264
Business Licenses		4,787	Auditing and Accounting Fees	19,708
Construction Permits		614,401	Communication Services	—
Road Privileges and Permits		43,438	Election Services	24,882
Zoning Permits		32,236	Legal Services	168,021
Franchises		718,132	Planning and Engineering Services	688,023
Other		41,387	Agricultural Services	35,978
Total Licenses Permits and Franchises		1,555,862	Civil Process Services	—
Fines, Forfeitures and Penalties			Court Fees and Costs	360,048
Vehicle Code Fines		303,997	Booking Fees	40,410
Other Court Fines		418,495	Estate Fees	—
Forfeitures and Penalties		—	Human Services	24,468
Penalties and Cost on Delinquent Taxes		897,322	Law Enforcement Services	538,107
Total Fines, Forfeitures and Penalties		1,619,814	Recording Fees	179,626
Revenue from Use of Money and Property			Road and Street Services	—
Interest		1,043,085	Health Fees	1,811,814
Rents and Concessions		58,887	Mental Health Services	—
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		1,101,972	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	3,691,592
State			Library Services	8,831
Highway Users Tax		1,562,366	Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		4,104,482	Other:	
Realignment from the Vehicle License Fee Fund		1,628,340	Personnel Services	134,390
Public Assistance Administration		5,735,553	Building Maintenance and Grounds	—
Public Assistance Programs		7,753,630	Administrative Services	—
Realignment for Social Services		3,647,531	Other	147,435
Health:			Total Charges for Current Services	8,297,486
Aid for Mental Health		—	Miscellaneous Revenue	
Realignment for Mental Health		—	Other Sales	55,533
Medically Indigent Adults		—	Tobacco Settlement	6,503,700
Alcohol and Drug Abuse		113,977	Welfare Repayments	—
Other Aid for Health		2,713,310	Cancelled Warrants	8,296
Realignment for Health Services		1,245,707	Other	2,228,253
Homeowners' Property Tax Relief		133,081	Total Miscellaneous Revenue	8,795,782
Open Space Tax Relief		—	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	15,613
Public Safety Fund		1,609,901	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		598,978	Total Other Financing Sources	15,613
Office of Criminal Justice and Planning Programs		162,496	Total General County Revenues Before Transfers	102,657,984
Library		173,672	Transfers In	
District Attorney Programs		600	Total Transfers In from Enterprises	—
Law Enforcement		500,000	Operating Transfers Between Funds Other Than Governmental and Enterprise	276,774
Other		6,794,606	Total General County Revenues and Transfers In	\$ 102,934,758
Total State		38,478,230		

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
County of Yuba

General		Public Ways and Facilities	
Board of Supervisors	\$ 247,726	Total Roads	4,709,025
Clerk of the Board	117,835	Total Transportation Terminals	—
Administrative Officer	131,557	Total Transportation Systems	—
Other	9,586,152	Total Parking Facilities	—
Total Legislative and Administrative	10,083,270	Total Public Ways and Facilities	4,709,025
Finance		Health	
Auditor-Controller	45,407	Total Public Health	6,558,446
Treasurer-Tax Collector	177,588	Total Medical Care	—
Assessor	944,401	Total Mental Health	—
Other	205,016	Total Drug and Alcohol Abuse Services	—
Total Finance	1,372,412	Total Health	6,558,446
Counsel		Sanitation	
County Counsel	254,897	Total Refuse Collection and Disposal	2,221
Other	—	Total Sanitation	2,221
Total Counsel	254,897	Public Assistance	
Total Personnel	177,130	Welfare	
Total Elections	188,302	Administration	11,671,170
Total Communications	—	Aid Programs - Cash (Grants)	21,587,403
Total Property Management	40,445	Total Welfare	33,258,573
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	5,097,186
Courts	—	Other	2,794,032
Other	—	Total Social Services	7,891,218
Total Plant Acquisition	—	General Relief	
Total Promotion	609,002	Aid to Indigents	11,654
Total Other General	—	Indigent Burial	—
Total General	12,725,458	Total General Relief	11,654
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	150,968
Trial Court Maintenance of Effort (MOE)	289,325	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	58,918	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	840,408
County Clerk	—	Total Other Public Assistance	840,408
Grand Jury (Including Audit)	37,850	Total Public Assistance	42,152,821
District Attorney-Prosecution	1,341,091	Education	
District Attorney-Family Support	4,148,568	Total School Administration	—
Public Defender	719,360	Total Library Services	576,469
Court Appointed Counsel	115,450	Total Agricultural Education	38,296
Other	10,398	Total Other Education	—
Total Judicial	6,720,960	Total Education	614,765
Total Police Protection	6,894,491	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	5,702,048	Total Cultural Services	—
Juvenile Detention	2,470,431	Total Veteran Memorial Building	—
Probation	3,477,192	Total Small Craft Harbors	—
Total Detention and Correction	11,649,671	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	300,142	Total Retirement of Long-Term Debt	205,000
Protective Inspection		Total Interest on Long-Term Debt	28,652
Agricultural Commissioner	940,326	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	981,378	Total Debt Service	233,652
Other	—	Total General County Expenditures Before Transfers	96,031,420
Total Protective Inspection	1,921,704	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	127,174
Local Agency Formation Commission (LAFCO)	4,786	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 96,158,594
Emergency Services	267,869		
Planning and Zoning	634,741		
Pound	444,131		
Other	196,537		
Total Other Protection	1,548,064		
Total Public Protection	29,035,032		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 34,973,551	\$ 11,927,830	\$ 23,045,721

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Yuba

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
DOT Aero Loan	1995	—	—	\$ 465,922	\$ —	\$ —	\$ 390,470
Total State Construction Loans				465,922	—	—	390,470
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	3,281,908
Compensated Absences - Airport	—	—	—	—	—	—	39,445
County Water Agency Loan	—	—	—	—	—	—	39,018
DOT Aero Loan	—	—	—	—	—	—	—
Yuba County Loan	—	—	—	—	—	—	89,087
Total Other Long-Term Debt Schedule				—	—	—	3,449,458
County Total Bonds and Other Long-Term Debt				\$ 465,922	\$ —	\$ —	\$ 3,839,928

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 2,524,778
--------------------------------	---------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Yuba

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 708,451
Total Operating Expenses	541,386
Net Operating Income (Loss)	167,065
Total Non-Operating Revenue	34,851
Total Non-Operating Expenses	68,291
Income (Loss) Before Operating Transfers	133,625
Transfers In from the County	127,174
Transfers Out to the County	—
Net Transfers In (Out)	127,174
Net Income (Loss)	\$ 260,799
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Miscellaneous Revenues have increased significantly due to the receipt of Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues. Total amount of the securitization is \$9,006,000, of which \$6,503,700 was recognized in the current year.
Reference: Table 6, Statement of General County Revenues.
2. Informational Note: Other Long-Term Debt, DOT Aero Loan, has been reclassified to a State Construction Loan because the loan was determined to be financed by the State of California.
Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Revenues
Statewide Totals

Taxes				Federal	
Property Taxes				Public Assistance Administration	3,258,776,329
County Wide Secured and Unsecured	\$	4,484,322,091		Public Assistance Programs	3,284,419,161
Less Than County Wide Funds - Secured and Unsecured		301,097,005		Health Administration	493,545,232
Voter Approved Indebtedness		85,605,068		Workforce Investment Act (WIA)	269,899,628
Prior Year Secured and Unsecured		37,662,582		Community Development Block Grant	100,059,219
Total Property Taxes		4,908,686,746		Health Grants	438,809,364
Other Taxes				Other:	
Sales and Use Taxes		488,306,561		Citizens Option for Public Safety (COPS)	6,521,297
Transportation Tax (Non-Transit)		132,861,319		Office of Criminal Justice and Planning Programs	10,907,656
Property Transfer		234,320,954		DEA Programs/Drug and Alcohol Programs	49,084,985
Transient Lodging		96,117,267		District Attorney Programs	111,241,113
Timber Yield		4,296,065		Aging Programs	48,145,118
Aircraft		20,173,350		Senior Citizens Programs	38,303,857
Construction Development Taxes		1,395,140		Road Projects	49,610,534
Utility Users Tax		76,822,919		Law Enforcement	65,764,347
Other		187,751,149		Other	367,538,895
Total Other Taxes		1,242,044,724		Total Federal	8,592,626,735
Total Taxes		6,150,731,470		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	128,413
Operations		19,389,144		Other Governmental Agencies	474,553,410
Capital Outlay		1,655,903		Total Other Aid	474,681,823
Total Special Benefit Assessments		21,045,047		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	118,842,717
Animal Licenses		21,720,907		Property Tax Administrative Fees	109,626,344
Business Licenses		45,580,097		Auditing and Accounting Fees	51,488,405
Construction Permits		160,201,243		Communication Services	30,263,200
Road Privileges and Permits		11,311,786		Election Services	33,115,646
Zoning Permits		17,902,742		Legal Services	59,689,614
Franchises		101,331,543		Planning and Engineering Services	149,294,064
Other		66,701,951		Agricultural Services	15,207,132
Total Licenses Permits and Franchises		424,750,269		Civil Process Services	21,640,471
Fines, Forfeitures and Penalties				Court Fees and Costs	302,690,235
Vehicle Code Fines		86,045,605		Booking Fees	37,357,241
Other Court Fines		347,339,784		Estate Fees	14,373,055
Forfeitures and Penalties		141,590,354		Human Services	22,829,758
Penalties and Cost on Delinquent Taxes		254,583,580		Law Enforcement Services	906,200,374
Total Fines, Forfeitures and Penalties		829,559,323		Recording Fees	282,037,011
Revenue from Use of Money and Property				Road and Street Services	84,646,669
Interest		384,333,266		Health Fees	364,693,629
Rents and Concessions		143,820,185		Mental Health Services	277,976,620
Royalties		907,393		California Children Services	55,857,447
Total Revenue from the Use of Money and Property		529,060,844		Sanitation Services	39,097,111
Aid from Other Governmental Agencies				Institutional Care and Services	437,894,645
State				Library Services	18,484,608
Highway Users Tax		527,936,423		Park and Recreation Fees	60,563,994
Motor Vehicle In-Lieu Tax		2,351,060,323		Other:	
Realignment From the Vehicle License Fee Fund		1,204,061,079		Personnel Services	36,357,947
Public Assistance Administration		2,381,663,977		Building Maintenance and Grounds	29,465,425
Public Assistance Programs		2,039,745,146		Administrative Services	38,824,705
Realignment for Social Services		965,407,166		Other	860,199,817
Health:				Total Charges for Current Services	4,458,717,884
Aid for Mental Health		648,868,307		Miscellaneous Revenue	
Realignment for Mental Health		760,350,179		Other Sales	26,908,331
Medically Indigent Adults		13,433,217		Tobacco Tax Settlement	706,007,240
Alcohol and Drug Abuse		169,189,060		Welfare Repayments	34,752,286
Other Aid for Health		498,524,490		Cancelled Warrants	8,371,619
Realignment for Health Services		335,574,930		Other	610,177,442
Homeowners' Property Tax Relief		70,195,370		Total Miscellaneous Revenue	1,386,216,918
Open Space Tax Relief		41,094,266		Other Financing Sources	
SB90 Mandated Costs		73,837,678		Sale of Fixed Assets	22,383,926
Public Safety Fund		2,074,881,624		Proceeds from the Sale of Bonds	1,338,437,888
Other:				Other Long-Term Debt Proceeds	273,838,001
Citizens Option for Public Safety (COPS)		89,397,335		Total Other Financing Sources	1,634,659,815
Office of Criminal Justice and Planning Programs		41,762,061		Total General County Revenues Before Transfers	40,249,027,839
Library		16,749,636		Transfers In	
District Attorney Programs		149,549,579		Total Transfers In from Enterprises	570,520,020
Law Enforcement		84,698,345		Operating Transfers Between Funds Other Than Governmental and Enterprise	87,757,175
Other		1,208,997,520		Total General County Revenues and Transfers In	\$ 40,907,305,034
Total State		15,746,977,711			

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of County Expenditures and Appropriation Limits
Statewide Totals

General		Public Ways and Facilities	
Board of Supervisors	\$ 86,055,607	Total Roads	1,520,918,157
Clerk of the Board	41,891,117	Total Transportation Terminals	1,251,096
Administrative Officer	174,561,692	Total Transportation Systems	210,465,848
Other	44,622,456	Total Parking Facilities	13,393,099
Total Legislative and Administrative	347,130,872	Total Public Ways and Facilities	1,746,028,200
Finance		Health	
Auditor-Controller	222,262,852	Total Public Health	2,299,050,615
Treasurer-Tax Collector	161,884,845	Total Medical Care	1,221,427,681
Assessor	402,556,506	Total Mental Health	2,849,352,737
Other	140,685,489	Total Drug and Alcohol Abuse Services	555,878,140
Total Finance	927,389,692	Total Health	6,925,709,173
Counsel		Sanitation	
County Counsel	124,013,685	Total Refuse Collection and Disposal	16,165,196
Other	900,352	Total Sanitation	16,165,196
Total Counsel	124,914,037	Public Assistance	
Total Personnel	145,905,851	Welfare	
Total Elections	138,288,646	Administration	3,880,875,686
Total Communications	134,766,518	Aid Programs - Cash (Grants)	4,853,750,054
Total Property Management	477,135,539	Total Welfare	8,734,625,740
Plant Acquisition		Social Services	
Jails	145,466,061	Administration and Programs	2,533,523,702
Courts	57,672,463	Other	119,533,527
Other	542,501,774	Total Social Services	2,653,057,229
Total Plant Acquisition	745,640,298	General Relief	
Total Promotion	49,583,856	Aid to Indigents	259,038,545
Total Other General	564,400,229	Indigent Burial	325,361
Total General	3,655,155,538	Total General Relief	259,363,906
Public Protection		Total Care of Court Wards	62,881,583
Judicial		Total Veteran Services	12,491,275
Trial Court Maintenance of Effort (MOE)	690,110,417	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	37,646,651	Workforce Investment Act (WIA)	288,718,860
Other Trial Court	488,576,498	Other	641,580,504
County Clerk	8,310,529	Total Other Public Assistance	930,299,364
Grand Jury (Including Audit)	6,590,419	Total Public Assistance	12,652,719,097
District Attorney-Prosecution	907,513,284	Education	
District Attorney-Family Support	786,368,778	Total School Administration	1,750,767
Public Defender	523,331,243	Total Library Services	347,037,430
Court Appointed Counsel	44,652,531	Total Agricultural Education	10,864,805
Other	75,483,145	Total Other Education	1,791,889
Total Judicial	3,568,583,495	Total Education	361,444,891
Total Police Protection	3,069,223,481	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	268,682,069
Adult Detention	1,785,254,262	Total Cultural Services	59,967,769
Juvenile Detention	598,517,957	Total Veteran Memorial Building	5,889,637
Probation	895,951,713	Total Small Craft Harbors	13,676,847
Total Detention and Correction	3,279,723,932	Total Recreation and Cultural	348,216,322
Total Fire Protection	266,206,109	Debt Service	
Total Flood Control - Soil and Water Conservation	16,903,473	Total Retirement of Long-Term Debt	748,043,151
Protective Inspection		Total Interest on Long-Term Debt	447,458,376
Agricultural Commissioner	124,892,000	Total Interest on Short-Term Notes and Warrants	65,719,696
Building Inspector	128,325,078	Total Debt Service	1,261,221,223
Other	9,237,695	Total General County Expenditures Before Transfers	38,177,550,724
Total Protective Inspection	262,454,773	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,021,824,232
Local Agency Formation Commission (LAFCO)	8,233,248	Operating Transfers Between Funds Other Than	
Recorder	119,399,392	Governmental and Enterprise	945,091,032
Coroner	69,250,508	Total General County Expenditures and Transfers Out	\$ 40,144,465,988
Emergency Services	25,766,151		
Planning and Zoning	237,216,143		
Pound	79,289,155		
Other	208,641,224		
Total Other Protection	747,795,821		
Total Public Protection	11,210,891,084		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 38,096,506,946	\$ 9,906,557,218	\$ 28,189,949,728

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
Statewide Totals

Long-Term Debt	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Total Pension Obligation Bonds	\$ 9,376,126,029	\$ 8,894,193,413	\$ 2,819,968,996	\$ 6,074,224,417
Total Revenue Bonds	983,966,163	983,966,163	292,034,299	691,931,864
Total Special Assessment Bonds	649,401,868	563,231,482	204,274,541	358,956,941
Total General Obligation Bonds	104,536,642	98,627,545	68,402,545	30,225,000
Total Improvement Districts Bonds	18,295,156	17,578,985	17,258,786	320,199
Total Federal Construction Loans	4,356,029	—	500,520	3,593,198
Total State Construction Loans	39,218,830	—	4,870,942	24,278,257
Total Other Long-Term Debt Schedule	—	—	—	2,941,205,497
County Total Bonds and Other Long-Term Debt	\$ 11,175,900,717	\$ 10,557,597,588	\$ 3,407,310,629	\$ 10,124,735,373
Total Future Principal and Interest Balance Due				
Total Lease Obligations	\$ 12,240,562,132			

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Patient Revenues

Gross Patient Revenue	\$ 9,060,809,525
Total Deductions from Revenues	5,033,034,122
Net Patient Revenue	4,027,775,403
Total Other Operating Revenues	430,930,530
Total Operating Revenue	4,458,705,933
Total Operating Expenses	4,812,241,435
Net Operating Income (Loss)	(353,535,502)
Total Non-Operating Revenue	327,078,045
Total Non-Operating Expenses	242,055,043
Net Non-Operating Income	85,023,002
Net Income Before Extraordinary Items	(268,512,500)
Extraordinary Items	1,603,018
Income (Loss) Before Operating Transfers	(266,909,482)
Transfers In from the County	1,006,000,128
Transfers Out to the County	553,326,834
Net Transfers In (Out)	452,673,294
Net Income (Loss)	\$ 185,763,812
Current Year Capital Outlay	\$ 37,217,757

Transportation Enterprise Statement of Revenues and Expenses

Revenues

Passenger Fares	\$ 8,268,753
Local Cash Grants	48,787,667
State Cash Grants	4,153,297
Federal Cash Grants	6,297,879
Other Revenues	3,384,242
Total Revenues	70,891,838
Purchased Transportation	38,116,023
Other Expenses	31,794,173
Total Expenses	69,910,196
Net Transit Income (Loss)	\$ 981,642
Gain or Loss on Disposal of Fixed Assets	(446,798)
Total Operator Net Income (Loss)	\$ 534,844
Capital Additions to Equity	
Total Local Capital Grants	1,825,535
Total State Capital Grants	1,460,675
Total Federal Capital Grants	2,783,151
Non-Governmental Donations	—
Total Capital Additions to Equity	\$ 6,069,361

Table 6. Counties Annual Report — Fiscal Year 2002-03
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
Statewide Totals

Airport Enterprise/Activity Statement of Revenues and Expenses	
Total Operating Revenue	\$ 203,397,237
Total Operating Expenses	192,787,549
Net Operating Income (Loss)	10,609,688
Total Non-Operating Revenue	80,933,713
Total Non-Operating Expenses	29,306,138
Income (Loss) Before Operating Transfers	62,237,263
Transfers In from the County	3,254,524
Transfers Out to the County	744,429
Net Transfers In (Out)	2,510,095
Net Income (Loss)	\$ 64,747,358
Current Year Capital Outlay (Enterprise Activity)	\$ 105,003,794

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Total Operating Revenue	\$ 391,278,682
Total Operating Expenses	357,904,560
Net Operating Income (Loss)	33,374,122
Total Non-Operating Revenues	58,766,708
Total Non-Operating Expenses	42,670,154
Income (Loss) Before Operating Transfers	49,470,676
Transfers In from the County	724,065
Transfers Out to the County	15,245,363
Net Transfers In (Out)	(14,521,298)
Net Income (Loss)	\$ 34,949,378
Current Year Capital Outlay (Enterprise Activity)	\$ 43,106,511

Other Enterprise Statement of Revenues and Expenses	
Total Operating Revenue	\$ 72,174,427
Total Operating Expense	104,045,987
Net Operating Income (Loss)	(31,871,560)
Total Non-Operating Revenue	23,830,403
Total Non-Operating Expenses	3,663,038
Income (Loss) Before Operating Transfers	(11,704,195)
Transfers In from the County	11,845,515
Transfers Out to the County	1,203,394
Net Transfers In (Out)	10,642,121
Net Income (Loss)	\$ (1,062,074)
Current Year Capital Outlay	\$ 2,284,156

Supplemental Information

**Appendix A: Revenue Sources and Expenditure Functions of
the City and County of San Francisco for the
Fiscal Year Ended June 30, 2003**

**Appendix B: Percentage of Local Sales Tax Collected Within
Cities Allocated to Counties as of July 1, 2003**

Appendix C: Definitions

State Controller's Office Publication List

Acknowledgements

Appendix A

Revenue Sources and Expenditure Functions of the City and County of San Francisco Year Ended June 30, 2003

Revenues	Amount
Taxes	
Property Taxes	
Secured and Unsecured Property Tax	\$ 562,063,711
Voter Approved Indebtedness Property Tax	104,605,021
Prior Year Secured and Unsecured	15,108,365
Total Property Taxes	\$ 681,777,097
Other Taxes	
Sales and Use Taxes	\$ 115,577,909
Transportation Tax (Non-Transit)	24,280,266
Transportation Tax (Transit)	86,726,041
Property Transfer	51,475,305
Transient Lodging Tax	122,852,918
Construction Development Taxes	—
Utility Users Tax	71,377,810
Employers Payroll Tax	266,101,187
Other	36,666,909
Total Other Taxes	\$ 775,058,345
Total Taxes	\$ 1,456,835,442
Special Benefit Assessments	
Operations	\$ —
Total Special Benefit Assessments	\$ —
Licenses, Permits, and Franchises	
Animal Licenses	\$ 160,364
Business Licenses	10,549,403
Construction Permits	23,171,588
Street and Curb Permits	64,232
Franchises	10,946,527
Other	8,486,443
Total Licenses, Permits, and Franchises	\$ 53,378,557
Fines, Forfeitures, and Penalties	
Vehicle Code Fines	\$ 4,976,995
Other Court Fines	2,147,180
Forfeitures and Penalties	2,699,065
Penalties and Cost on Delinquent Taxes	6,967,357
Total Fines, Forfeitures, and Penalties	\$ 16,790,597
Revenue From Use of Money and Property	
Interest	\$ 71,271,591
Rents and Concessions	40,784,091
Royalties	—
Other	—
Total Revenue From Use of Money and Property	\$ 112,055,682
Aid From Other Governmental Agencies	
State	
Highway Users Tax	\$ 22,010,370
Motor Vehicle In-Lieu tax	137,973,500
Public Assistance Administration	54,382,392
Public Assistance Programs	54,835,233
Health	
Aid for Mental Health	55,185,584
Alcohol and Drug Abuse	20,273,238
Other Aid for Health	9,475,719

Appendix A

(continued)

City and County of San Francisco Year Ended June 30, 2003

Revenues	Amount
Other	
Homeowners Property Tax Relief	5,266,022
SB 90 Mandated Costs	5,989,682
Public Safety	64,284,432
Citizens Option for Public Safety (COPS)	—
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Civil Defense	—
Law Enforcement	—
Other	282,651,013
Total State	\$ 712,327,185
Federal	
Public Assistance Administration	\$ 28,345,985
Public Assistance Programs	131,474,387
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Other	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	—
Other	283,874,298
Total Federal	\$ 443,694,670
Other Aid	
Other In-Lieu Taxes	\$ —
Other Governmental Agencies	117,163,674
Total Other Aid	\$ 117,163,674
Charges for Current Services	
Assessments and Tax Collections Fees	\$ —
Zoning and Subdivision Fees	15,334,280
Special Police Department Services	26,064,845
Special Fire Department Services	3,907,023
Planning and Engineering Services	30,855,835
Court Fees and Costs	10,405,560
Law Enforcement Services	—
Recording Fees	5,015,158
Road and Street Services	4,827,453
Health Fees	24,341,457
Mental Health Services	—
California Childrens Services	—
Institutional Care and Services	1,536,990
Library Services	704,199
Park and Recreation Fees	9,024,650
Sewer Service Charges and Connection Fees	134,745,536
Parking Facilities	13,949,000
Golf Course Fees	3,197,265

Appendix A

(continued)

City and County of San Francisco

Year Ended June 30, 2003

Revenues	Amount
Water Service Charges and Connection Fees	170,253,372
Electric Revenues	132,190,341
Airport Revenues	500,115,765
Housing Revenues	9,252,204
Ports and Harbor Revenues	54,466,280
Hospital Revenues	428,218,840
Transit Revenues	114,424,180
Stadium Revenues	6,964,788
Quasi-External Transactions	96,561,044
Other	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	20,784,900
Total Charges for Current Services	\$ 1,817,140,965
Miscellaneous Revenue	
Welfare Repayments	\$ 78,493
Cancelled Warrants	1,156,674
Other	143,442,464
Total Miscellaneous Revenue	\$ 144,677,631
Other Financing Sources	
Sale of Fixed Assets	\$ 4,184,810
Proceeds From the Sale of Bonds	281,010,945
Other Long -Term Debt Proceeds	90,842,616
Total Other Financing Sources	\$ 376,038,371
Total Revenues	\$ 5,250,102,774

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2003

Expenditures	Amount
General	
Legislative and Administrative	
Legislative	\$ 8,806,446
Management and Support	417,850,919
Total Legislative and Administrative	\$ 426,657,365
Finance	
Auditor Controller	\$ 19,876,609
Treasurer and Tax Collector	17,388,472
Assessor	11,575,459
Total Finance	\$ 48,840,540
Counsel	
County Counsel	\$ 7,523,268
Total Counsel	\$ 7,523,268
Total Personnel	\$ —
Total Elections	\$ 7,744,466
Total Property Management	\$ —
Plant Acquisition	
Police	\$ 4,803,717
Courts	—
Public Transit	161,073,399
Airports	124,385,024
Other	563,221,191
Total Plant Acquisition	\$ 853,483,331
Total Promotion	\$ 1,024,108
Total Other General	\$ —
Public Protection	
Judicial	
Trial Court Maintenance Effort (MOE)	\$ 40,016,299
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	—
District Attorney Prosecution	29,943,543
District Attorney Family Support	23,638,654
Public Defender	13,811,875
Court Appointed Counsel	—
Total Judicial	\$ 107,410,371
Total Police Protection	\$ 275,901,240
Detention and Correction	
Adult Detention	\$ 104,721,343
Juvenile Detention	29,822,830
Probation	9,560,879
Total Detention and Correction	\$ 144,105,052
Total Fire Protection	\$ 204,847,756
Community Development	
Planning	\$ 43,359,027
Construction and Engineering Regulation	42,170,452
Housing	77,875,169
Other	26,944,985
Total Community Development	\$ 190,349,633

Appendix A

(continued)

City and County of San Francisco Year Ended June 30, 2003

Expenditures	Amount
Other Protection	
Recorder	\$ —
Coroner	4,187,323
Emergency Services	—
Planning and Zoning	—
Pound	3,139,848
Street Lighting	4,010,650
Other	37,100,309
Total Other Protection	\$ 48,438,130
Total Public Protection	\$ 971,052,182
Public Ways and Facilities	
Roads	\$ 43,538,153
Airports	298,712,225
Transportation	462,696,028
Ports and Harbors	52,899,074
Parking Facilities	63,521,000
Other	9,927,151
Total Public Ways and Facilities	\$ 931,293,631
Health	
Hospitals and Sanitariums	\$ 552,888,524
Public Health	240,003,452
Medical Care	—
Mental Health	161,077,490
Drug and Alcohol Abuse Services	—
Other	129,250,055
Total Health	\$ 1,083,219,521
Sanitation	
Refuse Collection and Disposal	\$ —
Sewers	91,944,284
Total Sanitation	\$ 91,944,284
Public Assistance	
Welfare	
Administration	\$ 139,359,558
Aid Programs - Cash (Grants)	325,172,302
Total Welfare	\$ 464,531,860
Social Services	
Administration and Programs	\$ 9,967,949
Other	—
Total Social Services	\$ 9,967,949
General Relief	
Aid to Indigents	\$ —
Total General Relief	\$ —
Total Care of Court Wards	\$ —
Other Public Assistance	
Workforce Investment Act (WIA)	\$ 709,488
Other	—
Total Other Public Assistance	\$ 709,488
Total Public Assistance	\$ 475,209,297

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2003

Expenditures	Amount
Education	
Library Services	\$ 54,950,702
Total Education	\$ 54,950,702
Recreation and Cultural Services	
Recreation Facilities	\$ 81,675,700
Cultural Services	14,284,735
Sports Arena and Stadiums	3,894,401
Community Centers and Auditoriums	58,293,826
Small Craft Harbors	177,295
Other	34,427,331
Total Recreation and Cultural Services	\$ 192,753,288
Public Utilities	
Water	\$ 136,732,567
Electric	85,838,474
Other	384,379
Total Public Utilities	\$ 222,955,420
Total Other	\$ —
Debt Service	
Principal Payments on Long-Term Debt	\$ 301,978,928
Interest Payments on Long-Term Debt	339,853,042
Lease Payments and Other Payments on Long-Term Debt	12,371,753
Total Debt Service	\$ 654,203,723
Total Expenditures	\$ 6,022,855,126
 Appropriations Limit	 \$ 1,807,427,102
Total Annual Appropriations Subject to the Limit	1,537,860,737
Total Annual Appropriations Under/Over Appropriations Limit	\$ 269,566,365

Appendix B

Percentage of Local Sales Tax Collected Within Cities Allocated to Counties as of July 1, 2003 (First Rate Applies to All Cities Except Where Indicated)

Not all revenue from locally imposed sales taxes accrues to the city of sale situs (i.e., where the sale occurred). Counties, through contractual agreements with the cities, can receive a portion of the 1% sales tax revenue collected within the cities. These agreements vary and are subject to periodic adjustments. The percentages listed below were formalized by local ordinances of cities and counties and by contract with the California State Board of Equalization acting as the collection agent. Where "None" is indicated, there is no agreement between the cities and the county except as noted by city and percentage of the agreement. In addition, several counties have supplemental agreements with their cities in which a percentage of collections is returned to the city of sale situs. The amount of contractual revenues is not presented below.

County/City	%	County/City	%
Alameda	5 %	Monterey	None
Dublin, Livermore, and San Leandro	None	Napa	None
Alpine	*	Nevada	None
Amador	None	Orange	None
Butte	None	Placer	None
Chico	5	Plumas	—
Calaveras	—	Portola	5
Angels Camp	13	Riverside	None
Colusa	None	Sacramento	None
Contra Costa	2.5	San Benito	None
Oakley	None	San Bernardino	None
Del Norte	None	San Diego	None
El Dorado	None	San Francisco	**
Fresno	None	San Joaquin	None
Fresno City	5.35	San Luis Obispo	None
Clovis, Kerman, Kingsburg,		San Mateo	5
Reedley, Sanger, and Selma	5	Santa Barbara	None
Coalinga, Firebaugh, and Fowler	4.5	Goleta	50
San Joaquin	3	Santa Clara	None
Mendota	1.5	Santa Cruz	None
Glenn	None	Shasta	None
Humboldt	None	Sierra	—
Imperial	None	Loyalton	5
Inyo	None	Siskiyou	None
Kern	None	Solano	None
Kings	2	Sonoma	2.5
Hanford	5	Windsor	None
Lake	None	Stanislaus	None
Lassen	—	Ceres, Modesto, Oakdale and	
Susanville	5	Turlock	5
Los Angeles	None	Sutter	None
Madera	None	Tehama	None
Madera City	6	Corning and Red Bluff	10
Marin	None	Trinity	*
Mariposa	*	Tulare	5
Mendocino	None	Tuolumne	—
Merced	None	Sonora	13
Los Banos	5	Ventura	3.3
Merced City	7.5	Ojai	None
Modoc	None	Yolo	None
Mono	None	Yuba	None

* The county has no incorporated cities.

** The city and county are consolidated.

— The county has no other cities.

Appendix C: Definitions

Activity — A specific and distinguishable service performed by a government to accomplish a function for which the government is responsible.

Aircraft — An ad valorem property tax that varies by tax rate area within the county on the assessment of non-commercial aircraft. The revenue reported from the aircraft tax represents the county portion after application of a formula. This formula provides that, if the situs (i.e., source) of the assessment is within a city, the proceeds of the tax are divided among the city, the school district, and the county. If the situs is in an unincorporated area, the proceeds are shared equally by the school district and the county.

Budget Units — The classification of expenditures into appropriately identified accounting or cost centers deemed necessary or desirable for control of financial operations. Except as otherwise provided by law, such units may be devised at the discretion of the county board of supervisors.

Charges for Current Services — A revenue source that includes assessment and tax collection fees, auditing and accounting fees, communication services, election services, legal services, planning and engineering services, agricultural services, civil process services, court fees and costs, estate fees, humane services, law enforcement services, recording fees, road and street services, health fees, mental health services, California Children's Services, sanitation services, institutional care and services, library services, and park and recreation fees.

Current Expense — The total of expenditures for salaries and employee benefits, services and supplies, and other charges. Note: Road construction is classified as a current expense.

Debt Service — An expenditure function that includes retirement of long-term debt, interest on long-term debt, and interest on notes and warrants.

Enterprise — A proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. Enterprise activities are accounted for in a manner similar to a private business where service fees are the enterprise's primary support, such as golf courses, harbors, parks, parking, sanitation, and water services.

Enterprise/Activity — A combination of both enterprise and/or non-enterprise activities. Airports, hospital, and refuse activities may be reported in this publication as an enterprise or a non-enterprise (governmental) fund type.

Education — An expenditure function that includes school administration, library services, and agricultural education activities.

Fines, Forfeitures, and Penalties — A revenue source that includes vehicle code fines, other court fines, forfeitures and penalties, and penalties and interest on delinquent property taxes.

Appendix C (continued)

Fixed Assets — Tangible assets of significant value having a utility that extends beyond the current year.

Function — A group of activities aimed at accomplishing a certain purpose or end.

General — An expenditure function that includes legislative and administrative, finance, counsel, personnel, election, communication, property management, plant acquisition, and promotion activities.

Health and Sanitation — An expenditure function that includes public health, medical care, mental health, drug and alcohol abuse services, and sanitation costs.

Intergovernmental Revenues — A revenue source that includes the state highway users' tax, the motor vehicle in-lieu tax, the trailer coach in-lieu tax, public assistance administration, public assistance programs, health programs, aid for mental health, aid for agriculture, aid for construction, aid for corrections, aid for county fairs, aid for disaster, homeowners' property tax relief, open space tax relief, mandated costs, federal public assistance administration, public assistance programs, health administration, aid for construction, aid for disaster, forest reserve revenue, aid from other governmental agencies, and other in-lieu taxes.

Licenses, Permits, and Franchises — A revenue source that includes licenses, permits, and franchises.

Miscellaneous Revenue — A revenue source that includes the sale of fixed assets and miscellaneous revenue items.

Motor Vehicle In-Lieu Tax — A revenue source, also known as Motor Vehicle License Fee (MVLFF), that is an annual fee on the ownership of a registered vehicle in California, levied in lieu of taxing vehicles as personal property. The fee is based on a rate that is assessed on the depreciated value of the vehicle.

Non-Enterprise — A service type activity accounted for as a governmental fund type where services provided are supported by service fees and governmental funding.

Other Financing Sources — A revenue source that includes bond sale proceeds and other long-term debt proceeds.

Property Transfer Tax — A tax on the sale of real property; the rate is \$1.10 per \$1,000 of sales value. If the situs of the sale is in an unincorporated area or within a city that has not enacted such a tax, all of the tax accrues to the county. If the situs is within a city that has also enacted the tax, the proceeds are shared equally by the city and the county.

Public Assistance — An expenditure function that includes welfare, social services, general relief, care of court wards, and veterans' services.

Appendix C (continued)

Public Protection — An expenditure function that includes judicial services, police protection, detention and correction, fire protection, flood control, soil and water conservation, and protective inspection.

Public Ways and Facilities — An expenditure function that includes roads, transportation terminals, transportation systems, and parking facilities.

Recreation and Cultural Services — An expenditure function that includes recreation facilities, cultural services, veterans memorial buildings, and small craft harbors.

Special Benefit Assessments — A revenue source that includes special benefit assessments for operations and capital outlay.

Secured Roll; Secured Taxes — The listing of property that, in the opinion of the assessor, has sufficient value to guarantee payment of taxes levied thereon. “Secured taxes” are those which, if unpaid, can be satisfied by sale of realty against which they are levied.

Supplemental Taxes (Countywide Secured and Unsecured and Voter Approved Indebtedness) — An adjustment in valuation that reflects an increase in a property's taxable value as a result of a change of ownership or completion of new construction.

Taxes — A revenue source that includes: the current year's secured, unsecured, and supplemental property taxes; the prior year's secured, unsecured, and supplemental property taxes; voter-approved indebtedness; the special district augmentation fund; and sales and use, transportation, aircraft, transient lodging, property transfer, utility users, and timber yield taxes.

Timber Yield Tax — A tax replacing the property tax on standing timber. The tax is on harvested timber only and is assessed by the State Board of Equalization. Proceeds are distributed to the counties according to the timber's location and value.

Transient Lodging (Room Occupancy) Tax — A tax that counties may levy in their unincorporated areas. The tax rate and revenue uses are determined by county ordinance.

Use of Money and Property — A revenue source that includes interest, rents, and royalties.

Unsecured Taxes — Charges levied from assessment liens against property, where such charges cannot be satisfied by tax default of the property but only by some action against the person responsible for payment; taxes levied against property that is not deemed secured.

Utility Users Tax — A tax that counties may levy on public utilities in their unincorporated areas. The tax rate and revenue uses are determined by county ordinance.

State Controller's Office Publication List

Reports published by the California State Controller's Office on local government financial transactions are available from the offices listed below. These reports are also available at www.sco.ca.gov.

Division of Accounting and Reporting

Assessed Valuation Annual Report

Cities Annual Report

Community Redevelopment Agencies Annual Report

Counties Annual Report

Public Retirement Systems Annual Report

School Districts Annual Report

Special Districts Annual Report

Streets and Roads Annual Report

Transit Operators and Non-Transit Claimants Annual Report

Transportation Planning Agencies Annual Report

**Mail request to: Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, California 94250
Phone: (916) 445-5153**

Division of Audits

Annual Financial Report of California K-12 Schools

**Mail request to: Division of Audits
Financial Audits Bureau
P. O. Box 942850
Sacramento, California 94250
Phone: (916) 324-8907**

STATE OF CALIFORNIA

Office of the State Controller

Steve Westly State Controller

Executive Office

Vincent P. Brown
Chief Operating Officer

Division of Accounting and Reporting

John A. Korach
Division Chief

Bureau of Reporting

Nancy E. Valle, CPA
Bureau Chief

Local Government Reporting Section

George Lolas
Section Manager

Staff:

Michael Adams	Betty Moya
Sam Au	Tling Ngo
Theresa Brooks	Perla Nolasco
Ryan Dibble	Ed Smart
Alice Fong	Bob Stonehouse
Heather Hudson	Wendy Strain
Susan Kunitake	Anita Tomasovich
Sashi Lal	Barb Williams
Gary Marshall	Sharon Wurst
Greg McComb	Joann Zhou, CPA

Editor:

Charlene R. Heinen